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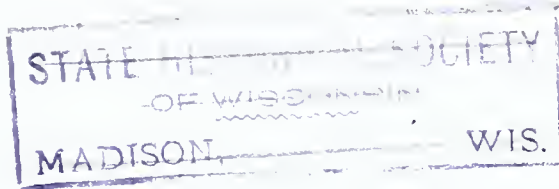


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JOURNAL

OF THE

BOARD OF REVENUE COMMISSIONERS

OF THE

COMMONWEALTH OF PENNSYLVANIA,

WHICH ASSEMBLED AT

HARRISBURG, FEBRUARY 11, 1857.

A. BOYD HAMILTON, State Printer.

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1857

JOURNAL.

HARRISBURG, FEBRUARY 11, 1857.

This being the day appointed by the State Treasurer for the meeting of the Board of Revenue Commissioners, appointed under the thirty-sixth section of the act of Assembly, entitled "An act to reduce the State debt and to incorporate the Pennsylvania canal and railroad company," approved the 29th day of April, A. D. 1844,

A number of persons appearing as delegates to the Board, at 12 o'clock M., HENRY S. MAGRAW, State Treasurer and *ex officio* President of the Board, took the chair;

And on motion,

JOHN M. FORSTER, of Dauphin county, was appointed temporary Secretary.

The President submitted certificates of the appointment of the following named persons as delegates to the Board, which certificates were read and filed, viz:

First Judicial District, ALEXANDER CUMMINGS, representing the county of Philadelphia.

Third District, JACOB ERDMAN, representing the counties of Northampton and Lehigh.

Fourth District, JOHN S. MANN, representing the counties of Tioga, Potter, M'Kean and Elk.

Fifth District, ROBERT C. WALKER, representing Allegheny county.

Sixth District, JOSEPH M. STERRETT, representing Erie, Crawford and Warren counties.

Seventh District, WILLIAM T. ROGERS, representing the counties of Bucks and Montgomery.

Eighth District, JOSEPH LEVERS, representing the counties of Northumberland, Lycoming and Montour.

Ninth District, ROBERT KELLY, representing Cumberland, Juniata and Perry counties.

Tenth District, WILSON TODD, representing the counties of Westmoreland, Indiana and Armstrong.

Eleventh District, HENDRICK B. WRIGHT, representing Luzerne county.

Twelfth District, ISAAC MUMMA, representing the counties of Dauphin and Lebanon.

Thirteenth District, D. D. WARNER, representing Bradford and Susquehanna counties.

Sixteenth District, WILLIAM T. DOUGHERTY, representing the counties of Franklin, Bedford, Somerset and Fulton.

Seventeenth District, WILLIAM HENRY, representing Beaver, Butler and Lawrence counties.

Eighteenth District, EDWIN C. WILSON, representing the counties of Venango, Clarion, Mercer and Jefferson.

Nineteenth District, HENRY REILEY, representing York and Adams counties.

Twentieth District, JAMES TURNER, representing Mifflin, Union and Snyder counties.

Twenty-first District, DECATUR E. NICE, representing Schuylkill county.

Twenty-second District, JACKSON WOODWARD, representing the counties of Monroe, Wayne, Pike and Carbon.

Twenty-third District, SAMUEL L. YOUNG, representing Berks county.

Twenty-fourth District, ALEXANDER C. MULLIN, representing the counties of Huntingdon, Blair and Cambria.

Twenty-fifth District, GEORGE B. GOODLANDER, representing the counties of Centre, Clearfield and Clinton.

Twenty-sixth District, JOHN M'REYNOLDS, representing the counties of Columbia, Sullivan and Wyoming.

On calling the list, it appeared that the following named delegates were present, to wit:

Messrs. Cummings, Erdman, Walker, Sterrett, Rogers, Severs, Todd, Mumma, Warner, Dougherty, Henry, Turner, Young, Mullin, Goodlander and M'Reynolds—16.

Whereupon,

The oath of office, prescribed by the act of Assembly, was administered to Mr. Magraw, as President, and severally to the above named delegates, by the Hon. J. J. Pearson, President Judge of the twelfth judicial district, who attended for that purpose.

Mr. M'Reynolds moved that the Board do now proceed to the nomination and election of its Chief Clerk.

Which motion was agreed to.

Whereupon,

Mr. Dougherty nominated John M. Forster, and there being no other nomination, Mr. Forster was declared to be unanimously elected to that office.

Mr. M'Reynolds further moved, that when this Board adjourns, it will be to meet again at ten o'clock to-morrow morning.

Which motion was agreed to.

Mr. Walker offered the following resolution :

Resolved, That the postage of all communications sent and received by members and officers of the Board, be paid out of the contingent expenses, and that the Chief Clerk be directed to furnish the post-master with a list of the members and officers, and that each put his name upon the outside of letters and communications sent.

Which resolution was twice read and agreed to.

On motion,
The Board adjourned

HARRISBURG, FEBRUARY 12, 1857.

The Board met pursuant to adjournment—the President in the chair.

The journal of yesterday was read.

WILLIAM DARLINGTON, delegate for the fifteenth judicial district, representing the counties of Chester and Delaware.

JOHN S. MANN, delegate for the fourth judicial district, representing the counties of Tioga, Potter, M'Kean and Elk.

EDWIN C. WILSON, delegate for the eighteenth judicial district, representing the counties of Mercer, Venango, Clarion and Jefferson ; and

DECATUR E. NICE, delegate from the twenty-first judicial district, severally appeared, and the oath of office was administered to them respectively, by the Hon. J. J. Pearson, President Judge of the twelfth judicial district.

The oath of office was administered to John M. Forster, Chief Clerk, by Judge Pearson.

The President laid before the Board returns by the county commissioners of the following named counties respectively, viz :—Erie, Centre, Clearfield, Lehigh, Columbia, Jefferson, Berks, Greene, Bucks, Venango, Juniata, Bedford, Schuylkill, Beaver, Chester, Fulton, Fayette, Washington, Susquehanna, Snyder, Franklin, Monroe, Dauphin, Cambria, York, Butler, Cumberland, Armstrong, Somerset, Montour, Montgomery, Wyoming, Lawrence, Union, Westmoreland, Lancaster, Bradford, Sullivan, Lebanon and Adams.

Which were read and laid on the table.

Mr. M'Reynolds moved that the rules of the last Board of Revenue Commissioners be adopted for the government of this Board.

Which was agreed to.

Mr. Walker moved that the Board now proceed to the nomination and election of Assistant Clerk.

Which motion was agreed to ; and

Mr. Walker.....	nominated.....	George W. Knox.
Erdman	do.....	Nelson Weiser.
M'Reynolds.....	do.....	Thomas Maxwell.
Cummings.....	do.....	Saml. C. Slaymaker.
Dougherty	do.....	John M. Gilmore.
Henry.....	do.....	George W. Gettys.

The nominations being closed, the Board proceeded to the election.

Messrs. Erdman, Goodlander, Rogers, Warner and Young—5, voted for Mr. Weiser.

Messrs. Mumma, Turner, Walker, Wilson and Magraw, *President*—5, voted for Mr. Knox.

Messrs. Cummings, Darlington and Mann—3, voted for Mr. Slaymaker.

Messrs. Dougherty and Nice—2, voted for Mr Gilmore.

Messrs. Henry, Mullin, Sterrett and Todd—4, voted for Mr. Gettys.

Messrs. Levers and M'Reynolds—2, voted for Mr. Maxwell.

Neither of the candidates having a majority of the whole number of votes cast, there was therefore no election.

And on motion,

The Board proceeded to a second ballot ; when

Messrs. Dougherty, Mumma, Turner, Walker, Wilson and Magraw, *President*—6, voted for Mr. Knox.

Messrs. Erdman, Goodlander, Levers, M'Reynolds, Nice, Rogers and Young—7, voted for Mr. Weiser.

Messrs. Cummings, Darlington, Mann, Sterrett and Warner—5, voted for Mr. Slaymaker.

Messrs. Henry, Mullin and Todd—3, voted for Mr. Gettys.

Neither of the candidates having received a majority of all the votes cast, it was again declared that there was no election.

The names of Messrs. Gilmore and Maxwell had been withdrawn previous to the last ballot, and the name of Mr. Gettys was now also withdrawn.

And on motion,

The Board directed a third ballot ; when

Messrs. Dougherty, Mumma, Walker, Wilson and Magraw, *President*—5, voted for Mr. Knox.

Messrs. Erdman, Goodlander, Levers, M'Reynolds, Nice, Rogers and Young—7, voted for Mr. Weiser.

Messrs. Cummings, Darlington, Henry, Mann, Mullin, Sterrett, Todd and Warner—8, voted for Mr. Slaymaker.

Neither of the candidates having a majority of all the votes cast on this ballot, it was again declared that there was no election.

And on motion,

The Board proceeded to a fourth ballot ; when

Messrs. Munma and Magraw, *President*—2, voted for Mr. Knox.

Messrs. Dougherty, Erdman, Goodlander, Levers, M'Reynolds, Nice, Rogers, Turner and Young—9, voted for Mr. Weiser.

Messrs. Cummings, Darlington, Henry, Mann, Mullin, Sterrett, Todd, Walker, Warner and Wilson—10, voted for Mr. Slaymaker.

Neither of the candidates having a majority of all the votes cast, there was therefore no election.

And on motion,

A fifth ballot was ordered ; when

Messrs. Dougherty, Erdman, Goodlander, Levers, M'Reynolds, Munma, Nice, Rogers, Turner, Wilson, Young and Magraw, *President*—12, voted for Mr. Weiser.

Messrs. Cummings, Darlington, Henry, Mann, Mullin, Sterrett, Todd, Walker and Warner—9, voted for Mr. Slaymaker.

Mr. Weiser having received a majority of the votes cast on this ballot, was declared to be duly elected.

Mr. Darlington moved that the Board proceed to the nomination and election of Sergeant-at-Arms.

Which motion was agreed to.

Whereupon,

Mr. Rogers nominated Andrew Krause.

Mr. Walker nominated Geo. J. Shoemaker.

And on the nominations being closed, the Board proceeded to ballot ; when

Messrs. Cummings, Dougherty, Erdman, Darlington, Goodlander, Henry, Levers, Mann, Mullin, Munma, Nice, Rogers, Sterrett and Warner—14, voted for Mr. Krause.

Messrs. M'Reynolds, Todd, Turner, Walker, Wilson, Young and Magraw, *President*—7, voted for Mr. Shoemaker.

Mr. Krause having received a majority of all the votes cast, was declared to be duly elected.

Mr. Rogers moved that Samuel C. Slaymaker be appointed an additional Assistant Clerk of this Board.

This motion being under consideration,

Mr. M'Reynolds moved that its further consideration be postponed until to-morrow.

Which was not agreed to.

And the question recurring on the adoption of the original motion,
It was determined in the affirmative.

On motion,

The Board agreed to proceed to the nomination and election of a Messenger of the Board.

Whereupon,

Mr. Rogers.....	nominated.....	Jacob Radebach.
Young.....	do.....	Jacob Zerby.
Mumma.....	do.....	Samuel Cassel.

The nominations being closed,

Messrs. Cummings, Dougherty, Erdman, Henry, Levers, Mann, Mullin, Nice, Rogers, Sterrett, Todd, Turner, Walker, Warner and Magraw, *President*—15, voted for Mr. Radebach.

Messrs. Darlington, Goodlander, M'Reynolds, Wilson and Young—5, voted for Mr. Zerby.

Mr. Mumma—1, voted for Mr. Cassel.

Mr. Radebach having a majority of the votes cast, was declared duly elected as Messenger.

Mr. Rogers offered the following resolution :

Resolved, That a committee be appointed for the purpose of ascertaining what additional officers, if any, will be required to facilitate the proceedings of this Board.

Which was read a second time, and agreed to ; and

Messrs. Rogers, Sterrett and Cummings were appointed said committee.

Mr. Rogers moved that a committee of three members be appointed to ascertain what arrangements, if any, can be made for the daily printing and publishing the proceedings of this Board for the use of its members.

Which was agreed to ; and

Messrs. Sterrett, Walker and Mumma were appointed said committee.

Mr. Rogers moved that until otherwise ordered, the time of meeting shall be eleven o'clock, A. M., and that the Board shall be adjourned at one o'clock, P. M., of each day.

The motion being under consideration,

Mr. Darlington moved to amend by striking out the word eleven, and to insert ten in lieu thereof.

Which was agreed to ; and

Then the original motion as amended was also agreed to.

Mr. Cummings offered the following resolution, to wit :

Resolved, That the circular letter adopted by the last Board of Revenue Commissioners, addressed to the prothonotaries and clerks of the orphans' court of the respective counties, and to be found on page 710, Legislative Docu-

ments of 1854, be adopted by this Board, and that the President thereof be requested to address a copy thereof to each of the aforesaid officers, forthwith.

Which resolution was read a second time, and agreed to.

Mr. Walker asked and obtained leave of absence for Mr. Cummings until Tuesday next.

On motion,

The Board adjourned.

HARRISBURG, FEBRUARY 13, 1857.

The Board met pursuant to adjournment.

The President of the Board being unable to attend, appointed Mr. Rogers to preside at the Board during his absence.

Mr. Rogers accordingly took the chair.

The journal of yesterday was read.

Mr. M'Reynolds announced the presence of HENDRICK B. WRIGHT, the commissioner for the eleventh judicial district.

Whereupon,

The oath of office was administered to Mr. Wright by the Hon. John J. Pearson, and Mr. Wright took his seat at the Board.

The oath of office was also administered to Nelson Weiser and Samuel C. Slaymaker, Assistant Clerks, and to Andrew Krause, Sergeant-at-Arms of the Board, by Judge Pearson.

The President laid before the Board returns by the commissioners of the respective counties of Luzerne, Crawford and Clarion.

Which were read and laid on the table.

The President stated that an arrangement had been made with the postmaster at this place, as to postage, according with the resolution of the Board on that subject.

Mr. Sterrett, from the committee appointed upon the subject, reported:—That an Assistant Messenger, and a Page, be appointed by the President of the Board of Revenue Commissioners, to perform such duties as may be required of them.

Which was read a second time, and being under consideration,

Mr. Darlington moved that its further consideration be postponed indefinitely.

Which motion was agreed to.

Mr. Wright moved that the President of the Board be requested to employ a Page to wait upon the Board.

Which motion was agreed to.

Mr. Dougherty moved that when the Board adjourns to-day, it will adjourn to meet on Monday next at three o'clock, P. M.

Which was agreed to.

Mr. Wright offered the following resolution :

Resolved, That a committee of three be appointed by the chair, for the purpose of making a tabular statement of the returns of the commissioners of counties of this Commonwealth.

Which was read a second time and agreed to.

The President then named Messrs. Wright, Darlington and Goodlander, as said committee.

Mr. Sterrett, from the committee to ascertain on what terms, if any, an arrangement can be made for the printing and publication of the proceedings of this Board, reported the following propositions by George Bergner, of Harrisburg :

HARRISBURG, February 13, 1857.

To the Board of Revenue Commissioners :

GENTLEMEN :—We will furnish you the proceedings of your honorable body daily, at the following rates, viz :

For three hundred copies of the Daily Telegraph, (which will appear about five o'clock in the evening,) containing the proceedings, and will charge you five dollars per day.

For three hundred copies of the Daily Record, (which contains full proceedings of the Legislature,) we will also insert your proceedings in the same form, at the rate of seven dollars per page, which is the same price allowed to me by both Houses.

The copy of the proceedings to be furnished by one of the Transcribing Clerks by 3 o'clock in the afternoon. But if it is desirable that the printer should employ a reporter himself, an additional expense of twenty-five dollars for the session must be added.

Yours respectfully,
GEO. BERGNER & CO.

Mr. Walker moved that the committee which had just reported, be discharged from the further consideration of the subject.

Which was agreed to.

The report was then read a second time, and being under consideration,

Mr. Wright moved that the Board adopt the first stated proposition of Mr. Bergner.

Which was agreed to.

Mr. Wright moved that the county commissioners' returns, now on the table, and all such as shall hereafter be received, be referred to the committee on that subject.

Which was agreed to.

Mr. Walker offered the following resolution :

Resolved, That the Clerk be directed to procure for the use of the Board, one copy for each member, of M'Kinney's Digest of the Tax Laws.

The resolution was read a second time, and being under consideration,

Mr. Wright moved to amend by adding thereto: "*Provided*, The cost shall not exceed fifty cents per copy."

Which amendment was agreed to.

And then the resolution as amended was agreed to.

Mr. Goodlander offered the following resolution :

Resolved, That the Clerk be requested to procure from the proper department the returns made by the county commissioners to the Revenue Boards of the years 1845, 1848, 1851 and 1854, for the use of the members of this Board.

Which was read a second time, considered and agreed to.

Mr. Wright moved that the Clerk procure one daily newspaper, or other newspapers equivalent thereto, for each of the members and officers of this Board, during the session thereof.

Which was agreed to.

And on motion of Mr. Mann,
The Board adjourned.

HARRISBURG, FEBRUARY 16, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of the 13th inst. read.

The President laid before the Board returns by the commissioners of the following counties respectively, viz: Elk, Allegheny, Lycoming, Mifflin, Pike, Warren, Northumberland and Wayne.

Which were severally read and referred to the committee on that subject.

Mr. Wilson announced the presence of Mr. LINDSEY, delegate from the fourteenth judicial district, Mr. REILEY, delegate from the nineteenth judicial district, and Mr. WOODWARD, delegate from the twenty-second judicial district,

who were severally sworn by the Hon. J. J. Pearson, President of the twelfth judicial district, who attended for that purpose; when Messrs. Lindsey, Reiley and Woodward took their seats at the Board.

Mr. M'Reynolds moved that the resolution passed on the 13th inst., relative to the purchase of M'Kinney's Digest, be re-considered.

Which motion was agreed to.

And the said resolution being again before the Board, Mr. Wright moved to amend by striking from the proviso the word "fifty," and inserting in lieu thereof the word "seventy-five."

Which amendment was agreed to, and then the original resolution as amended, was agreed to.

Mr. Wright offered the following resolution :

Resolved, That the valuation of real and personal estate, made taxable by law for State purposes, for the ensuing three years, shall not be increased by this Board beyond the valuation fixed by the Revenue Board of 1854; notwithstanding the returns from the several counties, of assessed property, may shew an increase. That upon a sum not exceeding the basis of the valuation of 1854, as aforesaid, this Board shall adjust and equalize the same, upon principles of justice and equality.

Which resolution was, on motion, read a second time, and being under consideration,

Mr. Wilson moved that its further consideration be postponed, and that it be made a special order for Thursday next.

Mr. Wright moved to amend the last motion, by striking out "Thursday next," and inserting in lieu thereof the word "to-morrow."

Which was agreed to.

And the motion to postpone, as amended, was agreed to.

Mr. Mumma offered the following resolution :

Resolved, That the President of the Board be requested to furnish the necessary stationery for the use of the members and officers of this Board.

Which resolution was read a second time and agreed to.

When, on motion of Mr. Mumma,
The Board adjourned.

HARRISBURG, FEBRUARY 17, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

The President laid before the Board a return from the commissioners of Delaware county.

Which was read, and referred to the committee having charge of that subject.

The President further submitted answers to special interrogatories by the prothonotary of Huntingdon county, and the clerk of the orphans' court of the county of Cumberland respectively.

Which were read and laid on the table.

Mr. Wilson moved that a committee, to consist of three members, be appointed to make a tabular statement of the answers to the special interrogatories for the use of this Board.

Which was agreed to ; and

Messrs. Wilson, Mann and Young were appointed said committee.

Mr. Wilson further moved, that the answers to special interrogatories already received, and such as may hereafter be received, be referred to the committee on the subject.

Which was agreed to.

The resolution of yesterday, submitted by Mr. Wright, on the subject of assessments, was then in order.

Mr. Wright moved to amend, by adding the following resolution :

Resolved, That in the opinion of this Board the total amount of taxes raised and paid into the Treasury for the fiscal year of 1856, should not, in any case hereafter, exceed that sum ; and that this Board entertain no doubt but that, under their power to equalize, they may reduce as well as raise the valuations.

Mr. Lindsey moved further to amend the original resolution, by striking out the word "personal," where it occurs in the first line, and by adding the following to the end of the resolution :—"That the basis upon which this resolution proposes to have the valuations made, shall be considered as being applicable only to the valuation of real estate in the several counties of this Commonwealth."

Mr. Walker moved that the original resolution, together with the amendments offered, be referred to a select committee.

Which was agreed to ; and

Messrs. Walker, Woodward and Sterrett were appointed said committee.

Mr. Walker then moved a re-consideration of the vote agreeing to the reference of this subject to a committee.

Which motion was agreed to.

Mr. Walker then withdrew his motion to refer.

Mr. Wright moved that the original resolution, together with the amendments offered, be referred to a select committee of three members, with instructions to report on the subject to-morrow.

Which was agreed to ; and

Messrs. Wright, Lindsey and Wilson were appointed said committee.

On motion of Mr. Wilson,
The Board adjourned.

HARRISBURG, FEBRUARY 18, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

The President laid before the Board returns from the commissioners of the counties of Philadelphia, Blair, M'Kean and Carbon respectively. Also answers to the special interrogatories of the Board from the prothonotaries of the counties of Lancaster, Dauphin, Cumberland and Mifflin, and from the clerks of the orphans' court of the respective counties of Dauphin and Mifflin.

Which papers were read, and referred to the appropriate committees.

Mr. Erdman offered the following resolution :

Resolved, That the Clerk be directed to write to the commissioners of the several counties from which no returns have been received, calling their attention to the subject.

Which was read a second time and adopted.

The President of the Board announced that under the authority of a resolution of the Board passed on a former day, he had appointed E. L. Rogers Page.

Mr. Darlington offered the following resolution, which was twice read, considered and agreed to.

Resolved, That the Auditor General be requested to inform this Board whether the amount of State tax adjusted and fixed by the several Boards of Revenue Commissioners for 1845, 1848, 1851 and 1854, to be levied and collected in the several counties of the State, has been collected and paid into the State Treasury ; and if not, what counties are in default, and to what amount, and whether the school appropriations to such defaulting counties have been withheld, and whether suits have been commenced for the recovery of such unpaid tax.

Mr. Wright, from the special committee on the subject of a basis for equalization, made the following report :

The select committee to whom was referred the resolution on the subject of fixing a basis for equalization, report the following resolution :

Resolved, That in the opinion of this Board the total amount of taxes received and paid into the Treasury, for the fiscal year of 1856, should not be increased, but that a sum not exceeding such amount shall be the basis of the aggregate valuation of all property made taxable by law for State purposes for the ensuing three years. That this Board entertains no doubt but that under its power to equalize it may reduce as well as raise the valuation returned by the several counties of the state.

HENDRICK B. WRIGHT, }
EDWIN C. WILSON, } *Committee.*
JAMES LINDSEY, }

Which was read, and the resolution was read a second time, and being under consideration,

Mr. Darlington moved to amend by striking out after the word "Resolved," and to insert in lieu thereof the following :

"That it is the opinion of this Board that the amount of tax levied and assessed for State purposes, ought not to be increased beyond the amounts assessed for the year 1856, and that we recommend to the Legislature to make such reduction in the rate of tax as shall keep the aggregate amount within the limits above indicated."

Mr. Cummings moved that the original resolution, together with the substitute, be indefinitely postponed.

On which motion,

The yeas and nays were required by Messrs. Wright and Young, and were as follow :

Y E A S .

Messrs. Cummings, Darlington, Goodlander, Henry, Mann, Mullin, Mumma, Reiley, Rogers, Todd and Warner—11.

N A Y S .

Messrs. Erdman, Levers, Lindsey, M'Reynolds, Nice, Sterrett, Turner, Walker, Wilson, Woodward, Wright and Young—12.

So the question was determined in the negative.

The question recurring on the adoption of the amendment moved by Mr. Darlington.

The yeas and nays were required by Messrs. Wilson and Darlington, and were as follow :

Y E A S .

Messrs. Cummings, Darlington, Henry, Lindsey, Mann, Mullin, Mumma, Reiley, Todd, Warner and Woodward—11.

N A Y S.

Messrs. Erdman, Goodlander, Levers, M'Reynolds, Nice, Rogers, Sterrett, Turner, Walker, Wilson, Wright and Young—12.

So the question was determined in the negative.

The question then being on the adoption of the resolution reported by the committee,

Mr. Darlington called for a division of the question, and the following was read as the first division:

That in the opinion of this Board, the total amount of taxes received and paid into the Treasury for the fiscal year of 1856, should not be increased

Which division was agreed to.

The second division as follows:

But that a sum not exceeding such amount shall be the basis of the aggregate valuation of all property made taxable by law for State purposes for the ensuing three years, being under consideration,

And on the question,

Will the Board agree to it?

The yeas and nays were required by Messrs. Darlington and Wright, and were as follow:

Y E A S.

Messrs. Erdman, Goodlander, Henry, Levers, Lindsey, M'Reynolds, Nice, Sterrett, Turner, Walker, Wilson, Woodward, Wright and Young—14.

N A Y S.

Messrs. Cummings, Darlington, Mann, Mullin, Mumma, Reiley, Rogers, Todd and Warner—9.

So the question was determined in the affirmative.

The remainder of the resolution, as the third division, was then agreed to.

Mr. Darlington offered the following resolution:

Resolved, That in the judgment of this Board, the two per cent. tax on salaries and emoluments of office, is in comparison with other taxes inequitable and unjust, and ought to be reduced by the Legislature.

Which was read a second time; and

On motion of Mr. M'Reynolds,

Its further consideration was postponed for the present.

When, on motion,

The Board adjourned.

HARRISBURG, FEBRUARY 19, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

The President laid before the Board return from commissioners of Adams county, and also answers to special interrogatories from the prothonotaries of the respective counties of Juniata, Indiana and Schuylkill, and from the clerks of the orphans' court of the counties of Chester and Berks.

Which papers were read and referred to the proper committees.

Mr. Wilson announced the presence of Mr. ROBERT KELLEY, delegate from the ninth judicial district, composed of the counties of Cumberland, Perry and Juniata.

The oath of office was then administered to Mr. Kelly by the Hon. J. J. Pearson, and Mr. Kelley took his seat at the Board.

Mr. Goodlander offered the following resolution :

Resolved, That the President appoint a committee of three, to make a comparative statement shewing the aggregate amount of valuation fixed by the Board in 1851 and 1854, and the aggregate amount shewn by the commissioners' returns to this Board, and also the amount of increase or decrease in the present returns of the county commissioners, over those furnished to the Board in 1854, and the per centage on the same.

Which was read a second time, considered and agreed to ; and

Messrs. Goodlander, Kelley and Henry were appointed said committee.

Mr. Wright moved that the Board proceed at once to adjust and equalize the assessments of the repective counties of the Commonwealth, in alphabetical order.

Which motion being under consideration,

The yeas and nays were asked for by Messrs. Darlington and Sterrett, and were as follow, viz :

Y E A S .

Messrs. Darlington, Henry, Kelley, Levers, Lindsey, Mann, Sterrett, Warner, Wilson and Wright—10.

N A Y S .

Messrs. Erdman, Goodlander, M'Reynolds, Mullin, Mamma, Nice, Reiley, Rogers, Todd, Turner, Walker, Woodward and Young—13.

So the question was determined in the negative.

Mr. Wilson offered the following resolution :

Resolved, That when this Board adjourns, it will adjourn to meet on Tuesday next, at 3 o'clock P. M., for the reason that the county returns are not all received, nor the interrogatories propounded by the Board been answered ; and the Board cannot proceed to adjust and equalize, without this information before them.

Which resolution was read a second time, considered and agreed to.

Mr. Reiley offered the following resolution :

Resolved, That the chair appoint a committee on accounts and stationery, and that Mr. Rogers be chairman of said committee.

Which was agreed to ; and

Messrs. Rogers, Reiley and Nice were appointed said committee.

Mr. Wilson offered the following resolution :

Resolved, That the thanks of this Board be tendered to the Hon. John J. Pearson, for his attendance before us, and qualifying the members.

Which was twice read and agreed to.

Mr. Wright moved that a list of the members of this Board, together with the districts and counties they severally represent, be printed for their use.

Which was agreed to.

Messrs. Henry and Walker moved a re-consideration of the vote given yesterday, on the resolution reported by the select committee on the basis of assessments.

Mr. Wright moved that the consideration of that motion be postponed ; and, together with Mr. Cummings, asked for the yeas and nays on that motion, which were ordered, and were as follow, viz :

Y E A S .

Messrs. Erdman, Levers, M'Reynolds, Turner, Wright and Young—6.

N A Y S .

Messrs. Cummings, Darlington, Goodlander, Henry, Kelley, Lindsey, Mann, Mullen, Mumma, Nice, Reiley, Rogers, Sterrett, Todd, Walker, Warner, Wilson and Woodward—18.

So the question was determined in the negative.

The question then recurring on the motion to re-consider,

It was agreed to.

And the resolution of the committee being again before the Board,

Mr. Walker moved that its further consideration be postponed until Wednesday morning next.

Which was agreed to.

Mr. Cummings offered the following resolution :

Resolved, That the Clerk be requested to prepare a tabular statement, shewing the amount of valuation of the several counties, as agreed upon by the different Boards of Revenue Commissioners, commencing with 1845, with the tax assessed to each county; and also the amounts received into the State Treasury for each year since the first valuation by the Board of Revenue Commissioners in 1845.

Which was twice read and agreed to.

The statement prepared is as follows :

TABULAR Statement of the assessed value of Real and Personal property, taxes assessed, &c., in this Commonwealth.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Adams.....	1845..	\$4,339,531	\$13,379 86	\$23,472 36
	1846..		14,325 62	12,729 78
	1847..		14,050 53	13,088 68
	1848..	4,444,584	13,948 42	12,637 56
	1849..		14,139 11	12,464 05
	1850..		14,436 89	12,451 00
	1851..	4,673,224	14,372 00	14,455 08
	1852..		14,372 00	13,440 00
	1853..		14,711 32	13,448 09
	1854..	4,749,366	14,668 18	14,050 72
	1855..		14,668 18	13,388 90
	1856..		14,668 18	14,279 21
			171,730 29	169,905 43
Allegheny.....	1845..	14,669,025	\$42,503 70	\$55,566 72
	1846..		42,416 27	36,043 47
	1847..		53,015 57	43,285 23
	1848..	22,716,368	73,026 18	63,368 79
	1849..		73,026 18	52,877 04
	1850..		73,026 18	24,432 67
	1851..	24,008,220	74,785 00	62,999 99
	1852..		75,000 00	68,772 85
	1853..		72,669 34	49,071 97
	1854..	26,235,810	81,853 03	85,393 36
	1855..		81,853 03	111,120 48
	1856..		81,853 03	53,526 57
			824,428 11	698,060 14
Armstrong.....	1845..	1,618,800	\$4,929 42	\$4,873 95
	1846..		5,282 24	7,328 76
	1847..		5,783 14	4,302 18
	1848..	2,028,744	6,555 75	8,669 18
	1849..		6,014 97	2,754 84
	1850..		6,489 92	7,248 03
	1851..	2,071,330	6,690 00	6,206 99
	1852..		6,497 82	5,414 26
	1853..		7,642 39	5,629 19
	1854..	2,476,487	7,885 98	9,082 46
	1855..		7,885 98	6,002 66
	1856..		7,885 98	7,500 72
			79,543 59	75,013 21

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Beaver.....	1845..	\$4,073,824	\$12,574 11	\$18,481 30
	1846..		12,640 14	4,012 55
	1847..		13,222 71	10,512 16
	1848..	4,287,571	13,274 13	17,324 47
	1849..		13,520 24	12,635 81
	1850..		10,954 76	10,628 86
	1851..	3,609,585	11,072 00	11,266 47
	1852..		10,838 11	7,823 54
	1853..		11,252 93	17,643 40
	1854..	4,104,954	12,575 97	12,081 76
	1855..		12,575 97	10,790 48
	1856..		12,575 97	13,539 74
			147,127 04	146,753 54
Bedford.....	1845..	3,294,386	\$9,081 97	\$7,107 86
	1846..		7,023 12	14,430 67
	1847..		7,886 22	7,414 25
	1848..	2,597,807	7,977 11	6,878 46
	1849..		7,591 10	9,403 15
	1850..		8,072 36	4,493 69
	1851..	2,207,904	6,736 00	6,006 48
	1852..		7,140 00	6,358 97
	1853..		7,500 00	5,621 07
	1854..	2,338,887	7,082 06	4,256 51
	1855..		7,082 06	5,100 90
	1856..		7,082 06	6,025 19
			90,255 06	83,097 20
Berkshire.....	1845..	19,874,816	\$60,591 61	\$81,310 35
	1846..		60,600 51	64,957 65
	1847..		67,783 00	55,843 91
	1848..	21,771,428	66,686 48	65,800 21
	1849..		66,686 48	57,316 26
	1850..		66,734 64	56,103 64
	1851..	22,536,613	68,730 00	61,052 63
	1852..		68,730 00	61,643 21
	1853..		69,179 69	61,339 42
	1854..	22,599,200	69,151 18	63,157 89
	1855..		69,151 18	63,183 29
	1856..		69,151 18	65,819 23
			803,175 95	757,577 69
Blair.....	1845..		\$10,134 17	\$2,600 00
	1846..		12,901 89	13,563 28
	1847..		13,083 47	4,480 52
	1848..	4,171,236	13,015 29	12,455 32
	1849..		13,025 67	15,051 80
	1850..		12,554 00	9,218 78
	1851..	4,042,564	12,495 07	7,024 67
	1852..		13,000 00	13,426 80
	1853..		14,456 11	11,685 33
	1854..	4,670,689	14,456 11	9,326 56
	1855..		14,456 11	10,216 66
	1856..		14,456 11	
			143,577 89	114,059 72

STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Bradford	1845..	\$3,075,784	\$9,722 47	\$9,861 02
	1846..		9,971 82	11,852 17
	1847..		10,692 58	9,973 68
	1848..	3,301,349	11,023 05	8,914 73
	1849..		10,459 55	8,237 31
	1850..		10,870 81	10,476 37
	1851..	3,564,791	10,883 00	7,823 19
	1852..		10,079 75	10,502 28
	1853..		12,220 89	8,476 35
	1854..	4,078,992	12,430 18	15,917 34
	1855..		12,430 18	9,818 79
	1856..		12,430 18	11,272 83
			133,214 46	123,126 06
Bucks.....	1845..	14,703,067	\$45,928 60	\$35,201 59
	1846..		46,656 49	49,941 73
	1847..		50,582 36	52,296 02
	1848..	16,477,776	50,905 46	71,501 82
	1849..		50,719 13	39,355 61
	1850..		51,745 69	47,772 05
	1851..	16,940,832	51,746 00	50,725 01
	1852..		51,884 11	53,872 42
	1853..		53,856 57	57,412 77
	1854..	17,687,012	53,856 67	50,281 82
	1855..		53,856 67	59,896 88
	1856..		53,856 67	55,091 99
			615,594 42	623,349 71
Butler	1845..	2,361,209	\$7,135 73	\$5,838 02
	1846..		7,353 49	8,605 32
	1847..		7,376 36	8,842 47
	1848..	2,466,971	7,437 35	6,038 13
	1849..		7,612 00	5,966 92
	1850..		7,814,34	10,586 09
	1851..	2,620,125	8,051 00	7,996 95
	1852..		7,891 22	9,956 35
	1853..		8,000 00	10,162 35
	1854..	2,974,324	9,797 68	7,336 47
	1855..		9,797 68	5,194 96
	1856..		9,797 68	10,111 54
			98,064 53	96,635 57
Cambria	1845..	770,587	\$2,260 23	\$476 34
	1846..		2,278 82	2,421 76
	1847..		2,550 58	1,319 19
	1848..	875,108	2,757 18	2,959 97
	1849..		2,820 24	638 23
	1850..		3,403 17	3,797 88
	1851..	1,063,185	3,450 00	2,109 54
	1852..		3,613 94	3,238 01
	1853..		3,450 00	3,467 14
	1854..	1,371,345	4,378 22	1,423 50
	1855..		4,378 22	3,247 48
	1856..		4,378 22	6,088 10
			39,718 82	31,187 14

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Carbon.. .. .	1845..	\$1,291,319	\$4,017 18	\$7,685 85
	1846..		4,499 30	5,586 24
	1847..		5,962 91	5,955 28
	1848..	1,617,727	5,391 41	3,759 81
	1849..		5,035 51	4,974 14
	1850..		6,251 13	5,652 31
	1851..	2,057,999	6,685 00	4,300 31
	1852..		6,315 49	6,414 59
	1853..		7,172 97	6,205 07
	1854..	2,243,125	7,155 19	6,216 38
	1855..		7,155 19	8,159 30
	1856..		7,155 19	5,264 30
			72,796 42	70,173 58
Centre.....	1845..	4,980,213	\$15,211 49	\$14,486 02
	1846..		15,207 15	18,968 54
	1847..		15,545 39	16,279 09
	1848..	5,068,296	14,930 12	6,446 16
	1849..		14,941 57	6,534 84
	1850..		15,343 81	11,296 59
	1851..	5,043,876	15,620 00	18,376 62
	1852..		15,328 00	9,829 43
	1852..		16,247 44	19,214 04
	1854..	5,041,476	15,620 68	16,869 79
	1855..		15,620 68	16,309 92
	1856..		15,620 68	14,502 78
			185,237 01	169,113 82
Chester.	1845..	18,655,753	\$56,913 88	\$74,644 51
	1846..		60,239 67	69,336 12
	1847..		65,808 74	51,160 04
	1848..	21,399,798	65,649 51	58,591 49
	1849..		65,494 44	55,603 44
	1850..		65,936 32	67,473 37
	1851..	21,899,432	66,966 00	61,276 10
	1852..		66,419 55	63,352 42
	1853..		69,298 65	62,954 44
	1854..	22,690,413	69,247 66	69,460 45
	1855..		69,247 66	60,863 17
	1856..		69,247 66	56,454 82
			790,469 74	751,170 37
Clarion.	1845..	1,294,796	\$4,136 43	\$3,031 37
	1846..		4,246 14	7,148 39
	1847..		5,110 88	4,679 11
	1848..	1,632,500	5,442 00	3,053 01
	1849..		4,979 19	2,238 91
	1850..		5,588 87	5,920 48
	1851..	1,633,882	5,019 00	3,156 08
	1852..		5,261 14	4,899 06
	1853..		5,500 00	5,658 87
	1854..	1,737,329	5,311 35	6,216 31
	1855..		5,311 35	5,166 14
	1856..		5,311 35	5,983 96
			61,217 70	57,151 69

STATEMENT—Continued.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Clinton.....	1845..	\$1,588,628	\$4,815 95	\$2,616 97
	1846..	.....	4,797 88	7,677 90
	1847..	.....	5,133 13	4,713 25
	1848..	1,836,719	5,594 85	4,505 36
	1849..	.....	6,123 26	5,043 06
	1850..	.....	6,067 14	8,958 41
	1851..	1,837,669	5,854 00	5,927 16
	1852..	.....	6,162 28	5,871 30
	1853..	.....	6,262 50	3,558 90
	1854..	1,967,113	6,253 02	8,390 79
	1855..	.....	6,253 02	627 56
	1856..	.....	6,253 02	10,904 82
			69,570 05	68,795 48
Clearfield.....	1845..	798,329	\$2,564 12	\$804 89
	1846..	.....	3,557 69	4,051 87
	1847..	.....	2,905 15	3,262 05
	1848..	929,203	2,431 37	3,578 77
	1849..	.....	2,850 00	2,639 06
	1850..	.....	2,335 33	4,204 64
	1851..	1,115,792	3,384 00	1,272 37
	1852..	.....	3,585 44	2,055 23
	1853..	.....	3,594 68	1,500 00
	1854..	1,249,182	3,815 04	3,026 22
	1855..	.....	3,845 04	1,476 58
	1856..	.....	3,845 04	4,581 96
			38,745 96	32,453 64
Columbia.....	1845..	4,260,914	\$12,927 44	\$22,132 93
	1846..	.....	13,683 20	17,137 36
	1847..	.....	14,620 19	11,911 86
	1848..	4,663,593	14,723 35	9,916 38
	1849..	.....	14,422 72	10,751 18
	1850..	.....	14,357 59	15,764 98
	1851..	4,885,477	15,050 00	9,586 85
	1852..	.....	7,856 71	13,173 82
	1853..	.....	10,457 86	11,184 81
	1854..	3,112,983	9,783 63	10,742 91
	1855..	.....	9,783 63	7,155 04
	1856..	.....	9,783 63	10,233 95
			147,449 95	149,692 07
Crawford.....	1845..	2,881,388	\$8,920 43	\$11,834 53
	1846..	.....	8,703 41	7,669 55
	1847..	.....	8,773 34	8,302 74
	1848..	2,890,606	8,887 91	9,315 16
	1849..	.....	9,110 65	9,274 37
	1850..	.....	9,545 81	8,900 18
	1851..	2,984,162	9,142 00	8,147 05
	1852..	.....	9,655 42	8,651 26
	1853..	.....	10,365 68	9,422 64
	1854..	3,424,527	10,463 43	10,297 98
	1855..	10,463 43	10,067 53
	1856..	10,463 43	7,823 66
			114,494 94	99,706 65

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Cumberland	1845..	\$9,092,674	\$27,730 98	\$44,986 23
	1846..		28,269 06	28,506 43
	1847..		30,125 51	28,674 77
	1848..	9,782,015	30,132 26	24,920 90
	1849..		30,296 21	24,538 62
	1850..		32,806 33	29,584 72
	1851..	10,595,808	32,843 00	28,385 13
	1852..		31,146 56	28,506 74
	1853..		33,817 75	31,074 26
	1854..	10,946,856	33,817 77	31,423 29
	1855..		33,817 77	34,771 23
	1856..		33,817 77	32,108 62
			378,620 97	367,480 94
Dauphin.....	1845..	8,197,491	\$25,053 21	\$36,286 84
	1846..		25,661 61	24,434 79
	1847..		26,566 14	24,758 28
	1848..	8,412,641	27,451 99	24,143 36
	1849..		26,648 99	23,248 42
	1850..		30,575 92	23,000 00
	1851..	9,784,493	30,577 00	26,332 39
	1852..		31,284 93	27,254 79
	1853..		32,691 70	29,491 84
	1854..	10,456,138	32,685 37	35,105 00
	1855..		32,685 37	26,028 99
	1856..		32,685 37	36,967 37
			354,567 60	337,052 07
Delaware.....	1845..	7,264,721	\$22,292 45	\$23,505 33
	1846..		22,308 79	20,759 22
	1847..		25,084 10	23,609 05
	1848..	7,849,727	24,729 91	23,122 99
	1849..		25,069 78	23,709 41
	1850..		25,918 03	23,708 55
	1851..	8,578,363	26,441 00	23,806 34
	1852..		25,740 09	24,499 06
	1853..		26,441 00	27,353 90
	1854..	8,544,598	26,547 34	24,626 02
	1855..		26,547 34	25,727 72
	1856..		26,547 34	27,398 15
			303,667 17	291,825 74
Erie	1845..	3,426,588	\$10,538 22	\$17,537 09
	1846..		10,538 22	12,471 45
	1847..		11,000 39	10,862 46
	1848..	3,427,220	10,879 82	10,031 53
	1849..		10,805 92	10,719 23
	1850..		11,966 05	9,530 96
	1851..	3,848,526	11,966 00	12,753 19
	1852..		11,966 00	10,858 56
	1853..		13,575 00	10,250 00
	1854..	4,358,916	13,527 50	12,727 57
	1855..		13,527 50	17,171 44
	1856..		13,527 50	11,809 69
			143,818 12	146,723 17

STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Elk.....	1845..	\$367,910	\$653 84	.....
	1846..	.....	1,195 14	\$1,328 99
	1847..	.....	686 29	163 34
	1848..	345,574	1,698 13	1,373 53
	1849..	.....	1,107 73	890 49
	1850..	.....	1,500 00	1,662 49
	1851..	393,830	1,201 00	1,122 21
	1852..	.....	1,355 03	1,192 41
	1853..	.....	1,796 58	1,354 02
	1854..	622,425	1,869 37	2,114 89
	1855..	.....	1,869 37	949 09
	1856..	.....	1,869 37	2,677 63
			16,801 85	14,829 09
Fayette.	1845..	4,304,034	\$13,411 43	\$20,053 12
	1846..	.....	13,425 99	12,937 36
	1847..	.....	15,005 67	14,775 81
	1848..	4,848,480	15,161 06	14,096 63
	1849..	.....	15,127 87	10,834 62
	1850..	.....	17,473 14	12,807 71
	1851..	5,248,920	16,161 00	13,598 44
	1852..	.....	16,229 18	13,828 31
	1853..	.....	15,940 00	13,308 68
	1854..	5,183,825	15,949 96	14,107 88
	1855..	.....	15,949 96	16,569 26
	1856..	.....	15,949 96	12,884 17
			185,785 22	169,801 99
Franklin	1845..	11,600,143	\$36,039 59	\$36,167 39
	1846..	.....	35,302 34	28,391 56
	1847..	.....	35,641 50	52,121 94
	1848..	11,390,139	35,418 24	17,148 04
	1849..	.....	35,618 02	50,952 19
	1850..	.....	36,664 77	38,394 65
	1851..	11,939,842	36,867 00	39,698 47
	1852..	.....	40,000 00	32,812 50
	1853..	.....	36,867 00	35,678 57
	1854..	12,492,572	38,612 05	39,314 31
	1855..	.....	38,612 05	41,040 71
	1856..	.....	38,612 05	38,754 44
			444,254 61	450,474 77
Fulton.....	1845..	.....	.....	.....
	1846..	.....	.....	.....
	1847..	.....	.....	.....
	1848..	.....	.....	.....
	1849..	.....	.....	.....
	1850..	.....	.....	.....
	1851..	710 205	\$2,179 00	\$1,150 04
	1852..	.....	2,100 00	2,591 49
	1853..	.....	2,179 00	722 73
	1854..	797,800	2,422 10	1,251 16
	1855..	2,422 10	1,433 10
	1856..	2,422 10	1,884 50
			13,724 30	9,033 02

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Forest.....	1845..	.....	.....	.....
	1846..	.....	.....	.....
	1847..	.....	.....	.....
	1848..	.....	.....	.....
	1849..	.....	.....	.....
	1850..	.....	.....	.....
	1851..	.....	.....	.....
	1852..	.....	.....	.....
	1853..	.....	\$1,577 58	.....
	1854..	\$145,339	438 12	.....
	1855..	.....	438 12	\$193 83
	1856..	.....	438 12	407 51
			2,891 94	601 34
Greene.	1845..	2,191,592	\$6,563 29	\$10,543 40
	1846..	.....	6,430 54	5,751 91
	1847..	.....	7,404 44	5,495 24
	1848..	2,402,187	7,377 12	5,739 65
	1849..	.....	7,302 27	6,695 79
	1850..	.....	8,048 00	961 93
	1851..	2,882,862	8,918 00	7,180 58
	1852..	.....	7,522 75	10,338 75
	1853..	.....	8,506 69	8,464 05
	1854..	2,957,862	9,144 02	6,798 27
	1855..	.....	9,144 02	9,102 91
	1856..	.....	9,144 02	10,122 74
			95,505 16	87,195 25
Huntingdon.	1845..	8,168,226	\$24,869 94	\$30,499 49
	1846..	.....	15,923 71	23,168 15
	1847..	.....	16,065 99	23,540 12
	1848..	5,343,893	16,223 10	10,909 78
	1849..	.....	15,807 38	15,400 23
	1850..	.....	15,914 08	15,384 09
	1851..	5,403,633	16,664 00	13,416 22
	1852..	.....	16,105 72	16,516 33
	1853..	.....	17,000 00	12,660 40
	1854..	5,447,844	16,746 33	12,837 13
	1855..	.....	16,746 33	21,043 82
	1856..	.....	16,746 33	7,244 66
			204,812 91	202,620 42
Indiana.	1845..	2,142,176	\$7,259 27	\$5,051 62
	1846..	.....	7,672 11	11,431 05
	1847..	.....	7,860 88	7,732 69
	1848..	2,534,692	8,167 77	8,550 40
	1849..	.....	8,093 47	5,245 42
	1850..	.....	7,785 30	4,844 81
	1851..	2,534,692	7,788 00	10,200 78
	1852..	.....	8,138 98	6,138 71
	1853..	.....	8,685 65	8,595 48
	1854..	2,690,475	8,248 43	10,731 85
	1855..	.....	8,248 43	6,270 73
	1856..	.....	8,248 43	4,941 43
			96,196 72	89,734 97

STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Jefferson	1845..	\$821,298	\$1,790 95	\$1,407 19
	1846..		2,846 99	2,665 51
	1847..		2,475 91	2,105 76
	1848..	934,958	3,309 21	3,095 84
	1849..		2,950 00	1,782 13
	1850..		3,064 34	2,229 42
	1851..	980,958	3,003 00	2,323 87
	1852..		3,003 00	1,457 89
	1853..		3,500 00	2,528 18
	1854..	1,035,890	3,164 58	3,049 87
	1855..		3,164 58	1,379 46
	1856..		3,164 58	5,082 98
			35,437 14	29,108 10
Juniata	1845..	2,498,930	\$7,715 56	\$7,040 89
	1846..		8,076 30	10,855 25
	1847..		8,817 18	9,923 41
	1848..	2,719,584	9,414 42	5,708 50
	1849..		8,413 45	8,703 03
	1850..		8,220 85	4,872 18
	1851..	2,709,392	8,253 00	10,485 55
	1852..		8,253 00	4,815 09
	1853..		8,559 97	9,633 92
	1854..	2,827,826	8,612 92	12,204 31
	1855..		8,612 92	8,348 92
	1856..		8,612 92	6,801 89
			101,562 49	99,392 95
Lancaster.....	1845..	27,561,973	\$84,804 00	\$69,702 46
	1846..		84,774 04	123,462 50
	1847..		88,153 66	72,682 15
	1848..	28,612,763	88,573 97	84,589 97
	1849..		88,848 62	80,225 61
	1850..		95,341 55	82,444 60
	1851..	30,615,681	94,293 00	81,121 12
	1852..		96,931 38	97,908 64
	1853..		99,405 00	92,273 86
	1854..	32,592,596	100,654 71	92,689 28
	1855..		100,654 71	89,822 58
	1856..		100,654 71	105,723 83
			1,123,089 35	1,072,646 60
Lawrence.....	1845..			
	1846..			
	1847..			
	1848..			
	1849..			
	1850..		\$8,604 62	\$4,482 72
	1851..	2,804,064	8,659 00	7,929 81
	1852..		8,856 17	9,048 11
	1853..		9,644 04	10,717 28
	1854..	3,174,995	9,796 82	10,119 26
	1855..		9,796 82	10,272 18
	1856..		9,796 82	10,067 46
			65,154 29	62,636 82

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Lebanon.....	1845..	\$7,237,563	\$22,070 42	\$23,868 59
	1846..		23,280 59	29,061 62
	1847..		23,762 76	37,000 53
	1848..	7,509,288	23,483 66	20,823 19
	1849..		23,599 39	19,591 11
	1850..		25,141 12	22,650 00
	1851..	7,870,054	23,993 00	22,555 22
	1852..		25,128 09	22,090 08
	1853..		26,289 55	25,561 56
	1854..	8,104,654	24,807 21	21,761 82
	1855..		24,807 21	23,933 59
	1856..		24,807 21	32,293 85
			291,170 21	301,191 16
Lehigh.....	1845..	8,367,110	\$23,553 13	\$34,683 61
	1846..		23,565 57	6,308 46
	1847..		25,235 04	40,680 08
	1848..	8,367,110	25,231 35	23,147 71
	1849..		24,733 27	19,192 84
	1850..		27,094 76	25,610 07
	1851..	8,489,166	26,225 00	23,890 27
	1852..		26,225 00	26,447 03
	1853..		27,880 84	27,781 21
	1854..	8,599,966	26,519 44	27,127 91
	1855..		26,519 44	27,371 63
	1856..		26,519 44	28,632 75
			309,293 14	310,603 57
Luzerne.....	1845..	4,825,081	\$13,472 42	\$13,302 94
	1846..		16,243 22	23,892 79
	1847..		14,395 80	9,374 26
	1848..	4,942,175	15,653 77	21,528 92
	1849..		16,583 95	14,288 00
	1850..		16,207 48	12,189 25
	1851..	5,176,352	15,827 00	14,232 62
	1852..		15,827 00	14,032 90
	1853..		17,000 00	13,603 21
	1854..	6,771,527	20,932 98	16,169 48
	1855..		20,932 98	17,299 29
	1856..		20,932 98	15,846 07
			204,009 58	185,759 73
Lycoming.....	1845..	3,787,874	\$12,971 08	\$8,302 10
	1846..		14,791 73	19,208 09
	1847..		12,768 10	15,599 14
	1848..	3,523,058	11,487 36	14,167 05
	1849..		13,660 86	9,464 46
	1850..		11,796 24	9,882 04
	1851..	3,575,326	11,096 00	10,230 35
	1852..		12,879 59	11,772 58
	1853..		13,366 29	8,535 96
	1854..	4,361,187	13,453 62	20,671 60
	1855..		13,453 62	8,520 03
	1856..		13,453 62	14,038 28
			155,178 11	150,391 68

STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Mercer.....	1845..	\$3,733,742	\$11,490 77	\$12,747 47
	1846..		11,897 15	11,815 62
	1847..		12,084 62	13,006 30
	1848..	4,180,754	13,157 77	10,563 01
	1849..		13,120 96	11,252 88
	1850..		9,984 61	7,917 33
	1851..	3,446,214	10,563 00	14,096 54
	1852..		10,563 00	10,429 54
	1853..		12,732 54	11,079 13
	1854..	3,913,003	12,073 69	8,296 05
	1855..		12,073 69	14,264 16
	1856..		12,073 69	13,612 93
			141,815 49	139,080 96
M'Kean.....	1845..	502,643	\$557 22	\$741 61
	1846..		2,085 59	1,911 87
	1847..		1,218 22	986 15
	1848..	524,884	1,749 08	1,954 19
	1849..		742 85	534 66
	1850..		1,591 33	2,813 34
	1851..	539,404	1,626 09	889 87
	1852..		1,635 11	1,831 53
	1853..		715 14	1,712 18
	1854..	591,546	1,814 44	2,002 29
	1855..		1,814 44	77 50
	1856..		1,814 44	2,363 22
			17,374 92	18,818 51
Mifflin.....	1845..	3,827,454	\$11,478 35	\$16,742 28
	1846..		11,578 62	11,254 47
	1847..		12,916 19	15,776 83
	1848..	4,121,414	12,959 20	12,475 98
	1849..		12,836 26	12,078 54
	1850..		13,037 17	13,569 34
	1851..	4,153,775	12,745 00	13,923 80
	1852..		12,745 00	6,401 15
	1853..		13,000 00	13,095 74
	1854..	4,351,475	13,696 02	13,440 91
	1855..		13,696 02	8,737 41
	1856..		13,696 02	11,292 67
			154,383 85	148,789 12
Monroe.....	1845..	1,422,309	\$4,600 92	\$2,007 06
	1846..		4,522 73	1,724 84
	1847..		4,521 18	3,117 55
	1848..	1,563,364	4,876 76	3,665 72
	1849..		4,298 80	5,545 66
	1850..		4,601 94	4,397 25
	1851..	1,566,116	4,822 09	6,524 34
	1852..		4,832 00	5,584 66
	1853..		5,000 00	2,464 91
	1854..	1,591,216	4,909 41	5,698 34
	1855..		4,909 41	1,516 23
	1856..		4,909 41	5,639 32
			56,814 56	47,885 88

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Montgomery	1845..	\$14,298,100	\$43,148 05	\$43,205 98
	1846..		43,551 02	58,527 44
	1847..		48,231 56	45,598 09
	1848..	15,861,893	48,556 89	37,362 10
	1849..		49,042 56	36,557 99
	1850..		51,575 87	48,384 84
	1851..	16,649,664	50,983 00	47,045 06
	1852..		50,983 00	50,370 21
	1853..		53,737 55	45,405 26
	1854..	17,529,013	53,738 53	50,805 64
	1855..		53,738 53	58,369 14
	1856..		53,738 53	56,259 96
			601,025 09	577,891 71
Montour	1845..			
	1846..			
	1847..			
	1848..			
	1849..			
	1850..			
	1851..			\$6,039 00
	1852..			6,300 43
	1853..		\$5,825 67	4,956 71
	1854..	1,864,427	5,811 50	6,715 28
	1855..		5,811 50	7,237 32
	1856..		5,811 50	5,693 66
			23,260 17	36,942 40
Northampton.....	1845..	4,035,605	\$13,339 59	\$25,251 59
	1846..		12,800 08	17,888 24
	1847..		13,181 04	13,202 40
	1848..	4,198,809	13,751 88	10,774 62
	1849..		13,070 29	12,951 49
	1850..		41,776 41	36,637 40
	1851..	13,708,659	42,362 00	40,838 51
	1852..		42,055 12	41,631 63
	1853..		44,146 59	40,558 26
	1854..	13,953,772	43,210 86	48,716 03
	1855..		43,210 86	42,57 27
	1856..		43,210 86	41,382 70
			366,115 58	372,448 14
Northumberland.	1845..	4,035,605	\$13,339 59	\$25,251 59
	1846..		12,800 08	17,888 24
	1847..		13,181 04	13,202 40
	1848..	4,198,809	13,751 88	10,774 62
	1849..		13,070 29	12,951 49
	1850..		14,303 73	9,414 19
	1851..	4,434,205	13,895 00	12,916 99
	1852..		13,895 00	10,256 92
	1853..		15,326 66	12,011 77
	1854..	5,234,929	16,347 19	17,301 79
	1855..		16,347 19	14,962 42
	1856..		16,347 19	16,192 70
			172,604 84	173,125 12

STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Perry.....	1845..	\$2,895,758	\$9,033 11	\$8,567 01
	1846..		9,174 25	12,822 92
	1847..		9,304 67	7,272 51
	1848..	3,053,417	9,519 79	10,356 28
	1849..		9,279 49	5,183 28
	1850..		9,098 94	8,748 64
	1851..	3,057,500	9,375 00	9,762 26
	1852..		9,375 00	6,696 71
	1853..		10,000 00	9,400 40
	1854..	3,113,603	9,608 43	9,593 07
	1855..		9,608 43	10,885 00
	1856..		9,608 43	8,826 85
			112,985 54	108,114 93
Philadelphia.....	1845..	116,985,697	\$381,565 16	\$262,736 19
	1846..		380,289 69	401,956 01
	1847..		420,468 44	381,045 24
	1848..	127,683,229	413,202 14	401,038 31
	1849..		403,174 96	375,683 57
	1850..		454,384 89	365,882 00
	1851..	136,589,627	432,331 00	372,527 40
	1852..		452,179 38	353,924 84
	1853..		525,365 92	335,018 22
	1854..	150,949,865	474,391 96	357,490 46
	1855..		474,391 96	585,108 31
	1856..		474,391 96	545,015 06
			5,286,137 46	4,737,425 61
Pike.....	1845..	670,403	\$2,142 94	.....
	1846..		2,204 92	\$3,131 25
	1847..		1,849 97	138 39
	1848..	670,403	2,192 70	5,576 13
	1849..		1,931 63	1,654 07
	1850..		1,616 32	2,547 83
	1851..	670,403	2,079 00	1,443 72
	1852..		2,079 00	1,574 20
	1853..		2,500 00	1,511 21
	1854..	736,075	2,255 55	3,168 32
	1855..		2,255 55	1,440 89
	1856..		2,255 55	3,246 72
			25,363 13	25,432 73
Potter.....	1845..	582,621	\$2,523 08	\$1,031 38
	1846..		2,048 20	2,328 07
	1847..		1,928 01	587 95
	1848..		1,805 53	3,270 40
	1849..		1,863 96	53 44
	1850..		1,936 62	3,534 75
	1851..	646,000	1,955 00	483 97
	1852..		1,955 00	1,816 07
	1853..		2,262 06	1,529 28
	1854..	746,697	2,252 79	3,888 24
	1855..		2,252 79	944 57
	1856..		2,252 79	433 03
			25,035 83	19,901 15

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Schuylkill.....	1845..	\$5,943,678	\$17,475 14	\$20,973 23
	1846..	.....	19,060 21	8,500 46
	1847..	.....	20,973 98	20,539 63
	1848..	8,334,327	25,755 29	9,702 93
	1849..	.....	24,961 25	16,281 11
	1850..	.....	30,110 25	30,852 50
	1851..	8,972,005	27,522 00	18,817 94
	1852..	.....	31,121 78	30,252 26
	1853..	.....	38,067 38	32,002 70
	1854..	11,869,039	36,628 97	34,214 53
	1855..	.....	36,628 97	42,035 11
	1856..	.....	36,628 97	38,891 00
			344,934 19	303,063 40
Snyder.....	1845..	.....	.....	.....
	1846..	.....	.....	.....
	1847..	.....	.....	.....
	1848..	.....	.....	.....
	1849..	.....	.....	.....
	1850..	.....	.....	.....
	1851..	.....	.....	.....
	1852..	.....	.....	.....
	1853..	.....	.....	.....
	1854..	.....	.....	.....
	1855..	.....	.....	.....
	1856..	.....	.....	\$7,868 05
			.....	7,868 05
Somerset.....	1845..	2,370,078	\$6,757,02	\$8,164 84
	1846..	.....	7,167 87	7,253 30
	1847..	.....	8,055 23	4,742 78
	1848..	2,637,807	8,161 09	11,908 24
	1849..	.....	8,184 82	11,582 65
	1850..	.....	9,826 85	7,951 70
	1851..	2,833,818	8,617 00	7,577 65
	1852..	.....	8,630 74	8,109 56
	1853..	.....	8,839 11	7,388 42
	1854..	2,912,788	8,940 46	9,575 01
	1855..	.....	8,940 46	7,634 16
	1856..	.....	8,940 46	7,944 46
			101,061 11	99,832 77
Sullivan.....	1845..	.....	.....	.....
	1846..	.....	.....	.....
	1847..	.....	.....	.....
	1848..	264,816	\$694 88	.....
	1849..	.....	700 00	\$205 53
	1850..	.....	710 00	1,477 75
	1851..	350,254	1,109 00	175 00
	1852..	.....	1,109 00	1,677 43
	1853..	.....	1,500 00	.....
	1854..	451,066	1,357 49	2,306 09
	1855..	.....	1,357 49	866 89
	1856..	.....	1,357 49	1,191 16
			9,895 35	7,899 85

STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Susquehanna	1845..	\$2,141,095	\$6,588 95	\$3,014 78
	1846..	.....	7,259 58	9,718 53
	1847..	.....	7,047 09	6,924 75
	1848..	2,421,096	7,623 32	7,386 94
	1849..	.....	7,650 00	7,185 18
	1850..	.....	7,655 71	8,248 41
	1851..	2,607,359	7,928 00	10,912 56
	1852..	.....	7,928 00	3,198 71
	1853..	.....	8,315 13	8,399 92
	1854..	2,715,486	8,353 92	9,197 21
	1855..	.....	8,353 92	6,966 87
	1856..	.....	8,353 92	11,122 17
			93,057 54	92,276 03
Tioga.....	1845..	1,394,449	\$3,770 59	\$4,445 93
	1846..	.....	4,178 05	5,227 57
	1847..	.....	4,355 86	4,231 86
	1848..	1,559,062	4,449 99	4,572 80
	1849..	.....	3,882 92	1,520 35
	1850..	.....	4,640 16	4,828 91
	1851..	1,597,193	4,904 00	.....
	1852..	.....	4,613 49	4,408 85
	1853..	.....	4,649 16	1,756 41
	1854..	1,647,193	5,028 58	10,525 25
	1855..	.....	5,028 58	670 89
	1856..	.....	5,028 58	7,247 52
			54,529 96	49,436 34
Union	1845..	5,235,053	\$16,544 50	\$20,658 21
	1846..	.....	16,671 12	19,592 01
	1847..	.....	18,559 47	27,519 04
	1848..	5,736,542	18,123 89	8,032 64
	1849..	.....	18,244 77	28,742 76
	1850..	.....	17,987 29	20,321 65
	1851..	5,862,853	18,242 00	17,505 83
	1852..	.....	18,225 30	3,033 20
	1853..	.....	19,092 40	28,847 90
	1854..	6,053,530	19,095 41	19,399 59
	1855..	.....	19,095 41	17,569 09
	1856..	.....	19,095 41	14,002 95
			218,976 97	225,224 87
Venango.....	1845..	1,109,403	\$3,649 78	\$2,781 01
	1846..	.....	3,605 28	4,948 89
	1847..	.....	3,746 21	3,028 88
	1848..	1,275,221	4,236 99	4,016 39
	1849..	.....	3,636 07	1,307 79
	1850..	.....	4,069 61	5,638 22
	1851..	1,275,221	3,948 00	5,700 83
	1852..	.....	4,141 29	4,176 25
	1853..	.....	5,000 00	3,462 03
	1854..	1,376,841	4,280 49	3,368 20
	1855..	4,280 49	2,124 13
	1856..	4,280 49	5,854 62
			48,874 70	46,407 24

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STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Warren.....	1845..	\$915,739	\$2,731 08	\$1,111 03
	1846..		3,012 47	5,297 00
	1847..		3,028 70	1,488 98
	1848..	1,152,468	3,577 64	5,589 65
	1849..		3,686 30	1,334 54
	1850..		3,858 90	3,717 49
	1851..	1,196,736	3,757 00	3,120 30
	1852..		3,370 82	4,265 50
	1853..		3,719 59	3,367 19
	1854..	1,336,554	4,230 02	4,505 48
	1855..		4,230 02	1,695 41
	1856..		4,230 02	5,342 54
			43,432 56	40,835 11
Washington.....	1845..	7,172,092	\$23,784 85	\$21,111 30
	1846..		23,859 25	12,501 26
	1847..		25,009 66	22,029 49
	1848..	8,169,688	25,855 66	34,757 78
	1849..		26,532 71	37,686 89
	1850..		27,650 15	25,133 33
	1851..	9,276,728	28,394 00	26,350 30
	1852..		26,630 00	29,391 31
	1853..		29,915 62	26,751 69
	1854..	9,896,386	30,413 46	26,706 43
	1855..		30,413 46	28,356 48
	1856..		30,413 46	33,923 15
			328,882 28	324,699 46
Wayne.....	1845..	1,166,790	\$3,591 70	\$3,582 44
	1846..		3,604 03	4,725 55
	1847..		3,752 10	1,282 18
	1848..	1,249,417	4,002 73	6,098 58
	1849..		3,982 97	1,854 74
	1850..		4,096 40	6,206 46
	1851..	1,371,750	4,219 00	2,564 53
	1852..		4,535 42	1,927 86
	1853..		4,120 81	5,091 60
	1854..	1,611,190	4,942 07	3,595 30
	1855..		4,942 07	6,462 61
	1856..		4,942 07	4,824 58
			50,731 37	48,216 43
Westmoreland.....	1845..	5,312,068	\$16,325 43	\$23,837 46
	1846..		16,547 83	21,398 30
	1847..		19,189 52	18,663 06
	1848..	6,131,284	19,146 44	17,336 01
	1849..		19,082 22	18,236 55
	1850..		21,154 62	19,558 35
	1851..	7,663,939	23,480 00	21,537 96
	1852..		23,029 81	22,315 49
	1853..		25,000 00	21,678 45
	1854..	7,958,272	24,593 00	24,761 80
	1855..		24,593 00	22,722 87
	1856..		24,593 00	23,243 19
			256,734 87	255,289 49

STATEMENT—CONTINUED.

COUNTIES.	Years.	Valuation.	Tax assessed.	Tax received.
Wyoming.....	1845..	\$877,782	\$2,705 71	\$2,295 05
	1846..	.....	2,498 32	2,986 15
	1847..	.....	2,740 07	1,467 38
	1848..	883,780	2,950 86	3,545 49
	1849..	.....	2,488 30	2,508 56
	1850..	.....	2,320 88	3,198 29
	1851..	883,780	2,754 00	1,925 19
	1852..	.....	2,754 00	879 35
	1853..	.....	2,364 75	2,943 32
	1854..	927,454	2,890 84	973 53
	1855..	.....	2,890 84	4,081 40
	1856..	.....	2,890 84	2,519 39
			32,249 41	29,318 10
York.....	1845..	9,310,100	\$26,817 41	\$26,657 35
	1846..	.....	26,902 89	22,127 15
	1847..	.....	30,385 95	47,589 02
	1848..	9,997,062	30,666 57	28,560 49
	1849..	.....	31,154 87	29,673 48
	1850..	.....	31,829 73	21,338 30
	1851..	10,616,397	32,384 00	27,174 56
	1852..	.....	32,911 93	24,747 96
	1853..	.....	34,770 40	29,873 86
	1854..	11,532,381	35,336 78	33,914 87
	1855..	.....	35,336 78	39,614 54
	1856..	.....	35,336 78	33,169 66
			383,834 09	364,441 24

STATEMENT of the amount of Tax paid into the State Treasury for Real and Personal Estate, in the Commonwealth of Pennsylvania, for the years—

1845.....	\$1,318,332 02
1846.....	1,445,112 70
1847.....	1,380,781 19
1848.....	1,350,129 49
1849.....	1,293,921 23
1850.....	1,317,821 55
1851.....	1,372,170 37
1852.....	1,359,636 30
1853.....	1,381,550 59
1854.....	1,510,403 39
1855.....	1,721,114 79
1856.....	1,682,035 21
	17,133,008 83

AGGREGATE amount of Assessments and Receipts on the Real and Personal Property in the Commonwealth, paying a tax of three mills, for twelve years, beginning with 1845.

1845.....	\$1,305,593 83
1846.....	1,324,594 61
1847.....	1,434,871 72
1848.....	1,460,783 92
1849.....	1,446,908 36
1850.....	1,545,956 44
1851.....	1,529,757 00
1852.....	1,238,858 77
1853.....	1,685,691 76
1854.....	1,649,967 76
1855.....	1,649,967 76
1856.....	1,649,967 76
	<hr/>
	17,922,919 69
	<hr/>

Mr. Wilson offered the following resolution :

Resolved, That a committee of five be appointed, whose duty it shall be to prepare the final report of this Board, as required by the act of Assembly.

Which was read a second time and agreed to ; and

Messrs. Wilson, Lindsey, Darlington, Cummings and Walker were appointed said committee ; when

On motion of Mr. M'Reynolds,

The Board adjourned.

TUESDAY, FEBRUARY 24, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of the 19th instant was read.

The President laid before the Board returns from the commissioners of the counties of Tioga, Mercer, Indiana, and additional returns from commissioners of Armstrong.

Which were severally read, and referred to the committee on the subject.

Also, special returns from the prothonotaries of the respective counties of Lebanon, Chester, Somerset, Bucks, Blair, Lehigh, Armstrong, Cambria, Crawford, Mercer, Lycoming, Beaver, Allegheny, Fayette and Clearfield.

And also returns from the respective clerks of the orphans' court of the counties of Mifflin, Huntingdon, Lehigh, Somerset, Lebanon, Blair, Indiana,

Perry, Armstrong, Cambria; Lancaster, Clinton, Mercer, Beaver, Lycoming, Fayette, Carbon and Clearfield.

All of which were read and referred to the committee having that subject in charge.

Mr. Young asked for and obtained leave of absence for Mr. Turner until Wednesday next.

Mr. Reiley presented a letter from the clerk of the commissioners of York county, relative to their return to this Board.

Which was read and referred to the Committee on Commissioners' Returns.

Mr. Reynolds announced the presence of JOSEPH KONIGMACHER, Esq., delegate from the second judicial district composed of the county of Lancaster; and on presentation and reading of Mr. Konigmacher's certificate of appointment, the oath of office was administered to him by Charles A. Snyder, Esq., a justice of the peace of Dauphin county, and Mr. Konigmacher, after stating that his failure to appear at an earlier day was owing to severe indisposition, took his seat as a member of the Board.

Mr. Wright moved that the Board do now proceed to adjust the valuations on the several counties of the Commonwealth in alphabetical order.

Mr. Walker moved to postpone the further consideration of the subject for the present.

Which was agreed to; when

On motion,

The Board adjourned.

WEDNESDAY, FEBRUARY 25, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

The President laid before the Board

Return of the commissioners of Perry county.

Returns from the prothonotaries of Adams and Berks counties.

Returns by clerks of orphans' court of the respective counties of Adams, Wyoming and Susquehanna.

All of which were read and referred to appropriate committees.

The President also laid before the Board a letter from the Auditor General of the Commonwealth.

Which was read and laid on the table.

AUDITOR GENERAL'S OFFICE,
Harrisburg, February 24, 1857. }

Hon. H. S. MAGRAW,
President of the Board of Revenue Commissioners :

SIR:—In reply to a resolution of the Board, passed the 18th inst., which reads as follows :

Resolved, That the Auditor General be requested to inform this Board whether the amount of State tax, adjusted and fixed by the several Boards of Revenue Commissioners of 1845, 1848, 1851 and 1854, to be levied and collected in the several counties of the State, has been collected and paid into the State Treasury ; and if not, what counties are in default, and to what amount ; and whether the school appropriations to such defaulting counties have been withheld ; and whether suits have been commenced for the recovery of such unpaid tax ;”

I have the honor to state, that the Board has been furnished, some days since, with reports of the Auditor General, embracing the years from 1845 to 1856, inclusive, and which contains the information called for in the first part of said resolution.

In reference to school appropriations being withheld in cases of defaulting counties, I would respectfully refer you to the State Treasury Department for that information.

In respect to the last item, as to “whether suits have been commenced for the recovery of such unpaid tax,” I would state that suits have been commenced against a number of the treasurers of such defaulting counties, where there appeared to be a wilful or negligent withholding of the balances appearing against them on the settlement of their respective accounts.

I am, very respectfully, &c.,

E. BANKS,
Auditor General.

Mr. Mann moved that the Clerk be directed to procure copies of the last annual report of the Auditor General, for the use of the members of this Board.

Which was agreed to.

Mr. Wilson moved that one hundred copies of the tabular statement just reported by the Committee on County Commissioners' Returns, be printed for the use of the members of this Board.

Which was agreed to.

Mr. Darlington offered the following resolution :

Resolved, That the State Treasurer be requested to inform this Board whether school appropriations have been withheld from the counties in default in paying State tax.

Which was read a second time and agreed to.

Mr. Darlington offered the following resolution :

Resolved, That on and after this day the Board will hold afternoon sessions, commencing at three o'clock, except on Saturday ; and that five o'clock be the standing hour of adjournment.

Which was read a second time and agreed to.

Mr. Young offered the following resolution :

Resolved, That the district attorneys of Clinton, Northampton and Huntingdon counties, be requested by this Board to institute prosecutions against the commissioners of said counties, for neglecting to make returns to this Board, as required by law.

Which was read a second time ; when

Mr. Erdman moved to postpone its further consideration for the present.

Which motion was not agreed to.

And the question recurring on the adoption of the resolution,

The yeas and nays were asked for by Messrs. Erdman and Mullin, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Dougherty, Henry, Konigmacher, Levers, Lindsey, M'Reynolds, Mumma, Reiley, Sterrett, Todd, Turner, Walker, Wilson and Young—16.

N A Y S .

Messrs. Erdman, Goodlander, Kelley, Mann, Mullin, Nice, Rogers, Warner, Woodward and Wright—10.

So it was determined in the affirmative.

The President announced that the next business in order, was the re-consideration of the report and resolution of the select committee on the subject of a basis for equalizing and adjustment.

The resolution was then read, and being under consideration,

And the question being,

Will the Board agree to the first division thereof ?

The yeas and nays were called for by Messrs. Wright and Darlington, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Erdman, Kelley, Levers, Lindsey, Sterrett, Wright and Young—8.

N A Y S .

Messrs. Cummings, Darlington, Goodlander, Henry, Konigmacher, Mann, M'Reynolds, Mullin, Mumma, Nice, Reiley, Rogers, Todd, Turner, Walker, Warner, Wilson and Woodward—18.

So it was determined in the negative.

The second division of the original resolution was read,
And not agreed to.

The third division of said resolution was then read,
And the question being,

Will the Board agree to the same ?

The yeas and nays were required by Messrs. Wright and Young, and were as follow, viz :

YEAS.

Messrs. Cummings, Darlington, Dougherty, Erdman, Goodlander, Henry, Konigmacher, Levers, Lindsey, M'Reynolds, Mullin, Mumma, Nice, Reiley, Todd, Turner, Walker, Warner, Wilson, Woodward, Wright and Young—22.

NAYS.

Messrs. Kelley, Mann, Rogers and Sterrett—4.

So it was determined in the affirmative.

Mr. Wright offered the following resolution :

Resolved, That it is the opinion of this Board, that the amount of tax levied and assessed for State purposes in the aggregate, ought not to be increased beyond the amount assessed for the year 1856, and that we recommend the Legislature to make such reduction in the rate of tax, as shall keep the aggregate amount of taxes within the limits above indicated.

Which was twice read, and being under consideration,

Mr. Wright asked for a division of the resolution, to end with 1856, which was ordered.

Mr. Cummings moved to postpone the further consideration of the subject.

On which question,

The yeas and nays were required by Messrs. Wright and Walker, and were as follow, viz :

YEAS.

Messrs. Cummings, Darlington, Goodlander, Henry, Kelley, Konigmacher, Mann, Mullin, Mumma, Rogers, Todd, Walker and Warner—13.

NAYS.

Messrs. Dougherty, Erdman, Levers, Lindsey, M'Reynolds, Nice, Reiley, Sterrett, Turner, Wilson, Woodward, Wright and Young—13.

So it was determined in the negative.

Mr. Darlington moved to amend the resolution, by striking out all after the word "Resolved," and to insert in lieu thereof the following :

"That we recommend to the Legislature to reduce the rate of taxation, so as to keep the aggregate amount of State taxes within the amount assessed for the year 1856.

On which question,

The yeas and nays were called for by Messrs. Darlington and Henry, and were as follow, viz :

YEAS.

Messrs. Cummings, Darlington, Henry, Kelley, Konigmacher, Lindsey, Mann, Mullin, Mumma, Reiley, Rogers, Todd, Walker and Warner—14.

N A Y S .

Messrs. Dougherty, Erdman, Goodlander, Levers, M'Reynolds, Nice, Sterrett, Turner, Wilson, Woodward, Wright and Young—12.

So it was determined in the affirmative.

The question then being,

Will the Board agree to the resolution as amended ?

The yeas and nays were called for by Messrs. Wright and Darlington, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Dougherty, Erdman, Goodlander, Henry, Kelley, Konigmacher, Levers, Lindsey, Mann, M'Reynolds, Mullin, Mumma, Nice, Reiley, Rogers, Sterrett, Todd, Turner, Walker, Warner, Wilson, Woodward, Wright and Young—26.

N A Y S .

None.

So it was determined in the affirmative.

Mr. Darlington moved that the Board do now proceed to the consideration of the resolution offered by him on the 18th instant, relative to taxation on salaries, &c.

Which motion was agreed to.

And the resolution was read.

And the question being,

Will the Board agree to the resolution ?

The yeas and nays were called for by Messrs. Wright and Lindsey, and were as follow, viz :

Y E A S .

Messrs. Darlington, M'Reynolds and Sterrett—3.

N A Y S .

Messrs. Cummings, Dougherty, Erdman, Goodlander, Henry, Kelley, Konigmacher, Levers, Lindsey, Mann, Mullin, Mumma, Nice, Reiley, Rogers, Todd, Turner, Walker, Warner, Wilson, Woodward, Wright and Young—23.

So it was determined in the negative.

Mr. Cummings moved that five hundred copies of the tabular statement, made by the Clerk, of the valuation, assessments and tax paid in by the several counties, from 1845 to 1856, be printed for the use of the members of this Board; and that a committee of three members be appointed to revise and superintendent the printing thereof.

Which was agreed to; and

Messrs. Cummings, Sterrett and Mullin were appointed said committee.

On motion,

The Board adjourned.

SAME DAY—AFTERNOON.

The Board met pursuant to adjournment.

Mr. Darlington moved that the Board do now proceed to the adjustment and valuation of the counties in their alphabetical order.

Which was not agreed to.

Mr. Darlington then moved that the Board will so proceed to-morrow morning at ten o'clock.

Mr. Walker moved to amend by striking out and substituting, "that the Board will proceed on to-morrow morning to hear testimony, if offered."

Mr. Nice moved that the whole subject be postponed for the present.

Which was agreed to ; when,

On motion,

The Board adjourned.

THURSDAY, FEBRUARY 26, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

The following documents were submitted to the Board by the President :

Returns by the commissioners of the respective counties of Northampton and Huntingdon.

From the clerks of the orphans' court of Montgomery and Union counties ; and also, from the prothonotary of the county of Union.

All of which were read and referred to the appropriate committees.

Also, a letter from the clerk of the commissioners of Northampton county, accounting for the delay in the presentation of the returns of the commissioners of that county.

Which was read and laid on the table.

Mr. Wright moved that the Board do now proceed to the valuation and adjustment of the respective counties in alphabetical order.

On which question

The yeas and nays were asked for by Messrs. Darlington and Todd, and were as follow, viz :

YEAS.

Messrs. Darlington, Kelley, Lindsey, Mann, Mumma, Sterrett, Todd, Walker, Warner and Wright—10.

N A Y S .

Messrs. Cummings, Dougherty, Erdman, Goodlander, Henry, Konigmacher, Levers, M'Reynolds, Mullin, Nice, Reiley, Rogers, Turner, Wilson, Woodward and Young—16.

So it was determined in the negative.

Mr. Lindsey moved that when this Board adjourns, it will adjourn to meet at ten o'clock to-morrow morning.

Which was agreed to.

Mr. Wright offered the following resolution :

Resolved, That on Tuesday next, the Board will proceed to adjust and equalize all property made taxable by law for State purposes, and that this be the special order in exclusion of all other business.

Mr. Darlington moved to strike out the words, "Tuesday next," and insert in lieu thereof the words, "to-morrow morning."

Which was not agreed to.

Mr. Lindsey moved to strike out the word "Tuesday," and insert in lieu thereof the word "Saturday."

On which motion

The yeas and nays were asked for by Messrs. Wright and Mullin, and were as follow, viz :

Y E A S .

Messrs. Darlington, Henry, Kelley, Lindsey, Mann, M'Reynolds, Mumma, Sterrett, Todd, Turner, Warner, Wright and Young—13.

N A Y S .

Messrs. Cummings, Dougherty, Erdman, Goodlander, Konigmacher, Levers, Mullin, Nice, Reiley, Rogers, Walker, Wilson and Woodward—13.

So it was determined in the negative.

Mr. Darlington then moved to strike out the word "Tuesday," and insert "Monday."

Which was not agreed to.

The question then recurring on the original resolution,

The yeas and nays were called for by Messrs. Wright and Wilson, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Dougherty, Erdman, Goodlander, Henry, Kelley, Konigmacher, Levers, Lindsey, Mann, M'Reynolds, Mullin, Mumma, Nice, Reiley, Rogers, Sterrett, Todd, Turner, Walker, Wilson, Woodward, Wright and Young—25.

N A Y .

Mr. Warner—1.

So it was determined in the affirmative.

Mr. Henry moved that a committee of three members be appointed to ascertain and report to the Board the number of acres in each of the counties of this Commonwealth.

Which was agreed to ; and

Messrs. Henry, Woodward and Kelley were appointed said committee.

Mr. Lindsey offered the following resolution :

Resolved, That a committee of three be appointed, whose duty it shall be to revise the valuations made by this Board, and have the same entered upon duplicate tables for final action.

Which was twice read and agreed to ; and

Messrs. Lindsey, Mann and Todd were appointed said committee.

Mr. Konigmacher offered the following resolution :

Resolved, That the Committee on Comparative Statement of the valuations of the Revenue Board of 1851, 1854, and the county commissioners' returns of 1857, add thereto the valuation of each county fixed by this Board.

Which was read a second time and agreed to.

Mr. Darlington moved that the Board will now proceed to hear the testimony of such witnesses as may be offered.

Which was agreed to.

Mr. Walker then called Mr. John Murdock, Junior, a resident of Allegheny county.

Mr. Murdock was duly sworn and examined before the Board.

Mr. Wright offered the following resolution :

Resolved, That the statement of any fact by any member of this Board, of his own knowledge as to matters connected with the question of assessments in his district, shall be regarded as sworn testimony.

Which was read a second time and agreed to ; when,

On motion,

The Board adjourned.

FRIDAY, FEBRUARY 27, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

The President laid before the Board return by the prothonotary of Clinton county.

Mr. Mann asked for and obtained leave of absence for Mr. Mullin, until Tuesday next, on account of sickness in his family.

Mr. Kelley offered the following resolution :

Resolved, That the Legislature be requested to pass an act changing the time of meeting of the Revenue Commissioners, so that the meeting will take place as soon after the next triennial assessment as the valuations can be made by the assessors, and the aggregate amount returned by the county commissioners to the State Treasurer.

Which was read, and being under consideration,

Mr. Kelley moved that it be referred to a special committee of three members.

Which motion was agreed to ; and

Messrs. Kelley, Darlington and Dougherty were appointed said committee.

Mr. Nice moved that when this Board adjourns it will adjourn to meet again on Tuesday morning next, at ten o'clock, A. M.

Which was agreed to ; when,

On motion of Mr. Mumma,

The Board adjourned.

TUESDAY, MARCH 3, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of the 27th February read.

The following papers were submitted to the Board by the President.

Return by commissioners of Clinton county, answers to special interrogatories by the prothonotaries of the respective counties of Greene, Washington, Potter, Warren, Beaver and Westmoreland.

From the clerks of the orphans' court of the several counties of Greene, Warren, Bucks, Potter, Westmoreland, Wayne and Huntingdon.

Additional return by commissioners of Cambria county.

All of which were read and referred to the appropriate committees.

Also, a letter and bill from the prothonotary of Warren county.

Which was read and laid on the table.

Mr. Kelley asked for and obtained leave of absence for Mr. Turner, for the day, on account of sickness.

Mr. Darlington moved that Mr. Rogers be excused from further serving on the committee on accounts and stationery.

Which was agreed to.

And the President appointed Mr. Wilson on said committee.

Mr. Darlington, from the majority of the committee on the subject, made the following report :

The committee to whom was referred the resolution offered on Friday last, relative to a change in the time of meeting of the Revenue Board, report :

That it is inexpedient to recommend any change in the present law, in that respect.

Which was read, and being under consideration,

Mr. Kelley offered the following as the report of the minority of said committee :

That sufficient time would elapse between the general election in October, 1858, and February, 1859, to have the valuations made and the aggregate amount returned to the State Treasurer, for the action of the Revenue Board.

The act of April 15, 1834, page fourteenth, requires the county commissioners, within six weeks after the general election, in the year 1834, and every third year thereafter, to issue their precept to the assessors, requiring them to make out returns of all taxable property, and a valuation of the same, within thirty days from date of the precept.

The county commissioners could issue their precept one or two weeks after the general election, and not wait until the six weeks be nearly expired. The valuations could be made and returned to the county commissioners by the first of December, from which time until about the tenth of February, the commissioners could have the returns of the aggregate valuations prepared for the Revenue Board. In the same act of 1834, page sixteenth, the county commissioners, on or before the second Monday of April following, to send transcripts to the assessors of the valuations, and the assessors to give five days' notice to every taxable inhabitant within the respective ward, township or district, of the amount or sum for which he stands rated, and the rate per cent. of such amount, and the time and place of appeal.

The commissioners should not delay issuing the transcripts until second Monday of April, but forward them to the assessors as soon as they can be made out after the valuations have been returned to commissioners.

Respectfully submitted.

ROBERT KELLY.

March 3, 1857.

Mr. Darlington moved the adoption of the majority report.

Mr. Wilson moved to amend by substituting the minority report.

Which was not agreed to.

The report made by Mr. Darlington was then adopted.

Mr. Henry, from the committee to ascertain and report the quantity of acres in the respective counties of the Commonwealth, made the following report :

Area in Acres of the several Counties of the Commonwealth.

Adams.....	337,920
Allegheny.....	482,560
Armstrong.....	401,000
Beaver.....	291,200

Bedford	576,000
Berks	588,800
Blair	416,000
Bradford	751,300
Bucks	387,200
Butler	470,400
Cambria	428,800
Carbon	256,000
Centre	640,000
Chester	472,320
Clarion	384,000
Clearfield	750,000
Clinton	672,000
Columbia	220,160
Crawford	624,000
Cumberland	348,800
Dauphin	341,120
Delaware	112,280
Elk	500,000
Erie	460,800
Fayette	512,000
Franklin	473,600
Fulton	241,640
Greene	382,080
Huntingdon	467,200
Indiana	492,800
Jefferson	352,000
Juniata	224,400
Lancaster	608,000
Lawrence	218,880
Lebanon	182,000
Lehigh	224,000
Luzerne	896,000
Lycoming	691,200
Montour	147,200
M'Kean	805,440
Mercer	410,000
Mifflin	230,400
Monroe	384,000
Montgomery	288,000
Northampton	236,800
Northumberland	292,480
Perry	344,960
Philadelphia	76,800
Pike	371,200
Potter	580,000
Schuylkill	476,800
Snyder	In Union
Somerset	672,000
Sullivan	268,800
Susquehanna	510,080
Tioga	704,000
Union and Snyder	352,000
Venango	544,000
Warren	512,000

Washington.....	544,000
Wayne.....	448,000
Westmoreland.....	640,000
Wyoming.....	256,000
York.....	592,000

Which was read and laid on the table.

Mr. M'Reynolds asked for and obtained leave of absence for a few days from this day.

Mr. Sterrett asked for and obtained leave of absence for Mr. Warner for a few days from this day.

Mr. Sterrett offered the following resolution :

Resolved, That the rules of the Board be so amended, as to permit moving the re-consideration of the valuation fixed for any county, at any time prior to the adoption of the final report.

Which was twice read and agreed to.

The assessment and valuation of the respective counties in their alphabetical order, being now in order,

Adams county being called,

Mr. Reiley offered the following proposition as the valuation of Adams county :

Amount of property subject to the tax of 3 mills.....	\$4,778,101 00
Do.....do.....do.....1 per cent.....	43,580 00
Do.....do.....do.....2...do.....	54 00
Aggregate.....	<u>4,821,735 00</u>
Tax on watches.....	<u>\$70 00</u>

Which was postponed for the present.

Allegheny county was called ; when

Mr. Walker offered the following proposition as the valuation of Allegheny county :

Amount of property subject to the tax of 3 mills.....	\$24,699,417 00
Do.....do.....do.....1 per cent.....	123,021 00
Do.....do.....do.....2...do.....	8,400 00
Aggregate.....	<u>24,830,838 00</u>
Tax on watches.....	<u>\$792 00</u>

Which was read, and the further consideration of the proposition postponed for the present.

Armstrong county was then called ; when

Mr. Todd offered the following proposition as the valuation of Armstrong county :

BOARD OF REVENUE COMMISSIONERS.

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Amount of property subject to the tax of 3 mills.....	\$2,468,403 00
Do.....do.....do.....1 per cent.....	19,675 00
Do.....do.....do.....2..do.....	1,300 00
Aggregate.....	<u>2,489,378 00</u>
Tax on watches.....	<u>\$104 00</u>

Which was read.

And on the question of its adoption by the Board,

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Armstrong county be as follows :

Property subject to the tax of 3 mills.....	\$2,468,403 00
Do.....do.....1 per cent.....	19,675 00
Do.....do.....2..do.....	1,300 00
Aggregate.....	<u>2,489,378 00</u>
Tax on watches.....	<u>\$104 00</u>

Beaver county was next called ; when

Mr. Henry offered the following proposition as the valuation of Beaver county :

Amount of property subject to the tax of 3 mills.....	\$4,346,373 00
Do.....do.....do.....1 per cent.....	24,518 00
Do.....do.....do.....2..do.....	1,300 00
Aggregate.....	<u>4,372,191 00</u>
Tax on watches.....	<u>\$164 25</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Beaver county be as follows :

Property subject to the tax of 3 mills.....	\$4,346,373 00
Do.....do.....1 per cent.....	24,518 00
Do.....do.....2..do.....	1,300 00
Aggregate.....	<u>4,372,191 00</u>
Tax on watches.....	<u>\$164 25</u>

The counties of Bedford and Berks were severally called and postponed for the present.

Blair county being next in order,

Mr. Mullin offered the following proposition as the valuation of Blair county:

Amount of property subject to the tax of 3 mills.....	\$4,885,907 00
Do.....do.....do.....1 per cent.....	39,728 00
Do.....do.....do.....2...do.....	2,100 00
Aggregate.....	<u>4,927,735 00</u>
Tax on watches.....	<u>\$160 50</u>

And on the question,

Will the Board agree to the proposition ?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Blair county be as follows :

Property subject to the tax of 3 mills.....	\$4,885,907 00
Do.....do.....do.....1 per cent.....	39,728 00
Do.....do.....do.....2...do.....	2,100 00
Aggregate.....	<u>4,927,735 00</u>
Tax on watches.....	<u>\$160 50</u>

Bucks county being next in order,

Mr. Rogers offered the following proposition as the valuation of Bucks county :

Amount of property subject to the tax of 3 mills.....	\$18,667,736 00
Do.....do.....do.....1 per cent.....	87,373 00
Do.....do.....do.....2...do.....	5,900 00
Aggregate.....	<u>18,761,009 00</u>
Tax on watches.....	<u>\$147 75</u>

And the same being under consideration,

And the question being,

Will the Board agree to the proposition ?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Bucks county be as follows :

Property subject to the tax of 3 mills.....	\$18,667 736 00
Do.....do.....do.....1 per cent.....	87,373 00
Do.....do.....do.....2...do.....	5,900 00
Aggregate.....	<u>18,761,009 00</u>
Tax on watches..	<u>\$147 75</u>

Butler county was then called ; when

Mr. Henry offered the following proposition as the valuation of Butler county :

Amount of property subject to the tax of 3 mills.....	\$3,903,898 00
Do.....do.....do.....1 per cent.....	22,462 00
Do.....do.....do.....2...do.....	1,100 00
Aggregate	<u>3,117,460 00</u>
Tax on watches.....	<u>\$65 75</u>

Which proposition was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Butler county be as follows :

Property subject to the tax of 3 mills	\$3,093,898 00
Do.....do.....1 per cent.....	22,462 00
Do.....do.....2...do.....	1,100 00
Aggregate.	<u>3,117,460 00</u>
Tax on watches.....	<u>\$65 75</u>

Centre county being next in order,

Mr. Goodlander offered the following proposition as the valuation of Centre county :

Amount of property subject to the tax of 3 mills.....	\$5,229,207 00
Do.....do.....do.....1 per cent.....	33,825 00
Do.....do.....do.....2...do.....	
Aggregate	<u>5,263,032 00</u>
Tax on watches.....	<u>\$68 25</u>

And on the question,

Will the Board agree to the proposition ?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Centre county be as follows :

Property subject to the tax of 3 mills.	\$5,229,207 00
Do.....do.....1 per cent.....	33,825 00
Do.....do.....2...do.....	
Aggregate.....	<u>5,263,032 00</u>
Tax on watches.....	<u>\$68 25</u>

The next county in order being the county of Chester,

Mr. Darlington offered the following proposition as the valuation of Chester county :

Amount of property subject to the tax of 3 mills.	\$24,312,779 00
Do.....do.....do.....1 per cent.....	115,834 00
Do.....do.....do.....2....do.....	20,865 00
Aggregate	<u>24,449,478 00</u>
Tax on watches.....	<u>\$406 25</u>

And the question being,

Will the Board agree to the proposition ?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Chester county be as follows:

Property subject to the tax of 3 mills	\$24,312,779 00
Do.....do.....do.....1 per cent.....	115,834 00
Do.....do.....do.....2....do.....	20,865 00
Aggregate	<u>24,449,478 00</u>
Tax on watches.....	<u>\$406 25</u>

Clarion county was then called in order ; when

Mr. Wilson offered the following proposition as the valuation of Clarion county :

Amount of property subject to the tax of 3 mills.....	\$1,726,074 00
Do.....do.....do.....1 per cent.....	10,853 00
Do.....do.....do.....2....do.....	400 00
Aggregate	<u>1,737,327 00</u>
Tax on watches.....	<u>\$48 75</u>

And the question being,

Will the Board agree to the proposition ?

Mr. Darlington moved that the question be postponed for the present ; when

Messrs. Wilson and Darlington asked for the yeas and nays, which being ordered, were as follow, viz :

Y E A S .

Messrs. Darlington, Henry, Mann and Young—4.

N A Y S .

Messrs. Erdman, Goodlander, Kelly, Levers, Lindsey, Mullin, Mumma, Reiley, Rogers, Sterrett, Todd, Walker, Wilson and Wright—14.

So it was determined in the negative.

And the question recurring on the original proposition,

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Clarion county be as follows :

Property subject to the tax of 3 mills.	\$1,726,074 00
Do.....do.....1 per cent.....	10,853 00
Do.....do.....2...do.....	400 00
Aggregate.....	<u>1,737,327 00</u>
Tax on watehes.....	<u>\$48 75</u>

The next county on the list being the county of Clinton,

Mr. Goodlander offered the following proposition as the valuation of Clinton county :

Amount of property subject to the tax of 3 mills.	\$2,778,266 00
Do.....do.....do.....1 per cent.....	28,373 00
Do .....do.....do.....2...do.....	
Aggregate.....	<u>2,806,639 00</u>
Tax on watehes.....	<u>\$85 38</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Clinton county be as follows :

Property subject to the tax of 3 mills.	\$2,778,266 00
Do.....do.....1 per cent.....	28,373 00
Do.....do.....2...do.....	
Aggregate.....	<u>2,806,639 00</u>
Tax on watehes.....	<u>\$85 38</u>

Clearfield county being next in order,

Mr. Goodlander offered the following proposition as the valuation of Clearfield county :

Amount of property subject to the tax of 3 mills.	\$1,425,924 00
Do.....do.....do.....1 per cent.....	6,691 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>1,432,615 00</u>
Tax on watehes.....	<u>\$51 50</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Clearfield county be as follows :

Property subject to the tax of 3 mills.....	\$1,425,924 00
Do.....do.....1 per cent.....	6,691 00
Do.....do.....2..do.....	
Aggregate.....	<u>1,432,615 00</u>
Tax on watches.....	<u>\$51 50</u>

Crawford county being next in order,

Mr. Sterrett offered the following proposition as the valuation of Crawford county :

Amount of property subject to the tax of 3 mills.....	\$3,537,631 00
Do.....do.....do.....1 per cent.....	20,604 00
Do.....do.....do.....2..do.....	800 00
Aggregate.....	<u>3,559,035 00</u>
Tax on watches.....	<u>\$89 50</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Crawford county be as follows :

Property subject to the tax of 3 mills.....	\$3,537,631 00
Do.....do.....1 per cent.....	20,604 00
Do.....do.....2..do.....	800 00
Aggregate.....	<u>3,559,035 00</u>
Tax on watches.....	<u>\$89 50</u>

Cumberland county being next in order,

Mr. Kelly offered the following proposition as the valuation of Cumberland county :

Amount of property subject to the tax of 3 mills.....	\$11,523,431 00
Do.....do.....do.....1 per cent.....	107,858 00
Do.....do.....do.....2..do.....	1,450 00
Aggregate.....	<u>11,632,739 00</u>
Tax on watches.....	<u>\$243 88</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Cumberland county be as follows :

Property subject to the tax of 3 mills.....	\$11,523,431 00
Do.....do.....1 per cent.....	107,858 00
Do.....do.....2...do.....	1,450 00
Aggregate.....	<u>11,632,739 00</u>
Tax on watches.....	<u>\$243 88</u>

Dauphin county being next in order,

Mr. Mumma offered the following proposition as the valuation of Dauphin county :

Amount of property subject to the tax of 3 mills.....	\$11,496,225 00
Do.....do.....do.....1 per cent.....	131,267 00
Do.....do.....do.....2...do.....	800 00
Aggregate.....	<u>11,628,292 00</u>
Tax on watches.....	<u>\$197 00</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Dauphin county be as follows :

Property subject to the tax of 3 mills.....	\$11,496,225 00
Do.....do.....1 per cent.....	131,267 00
Do.....do.....2...do.....	800 00
Aggregate.....	<u>11,628,292 00</u>
Tax on watches.....	<u>\$197 00</u>

Delaware county being next in order,

Mr. Darlington offered the following proposition as the valuation of Delaware county :

Amount of property subject to the tax of 3 mills.....	\$9,505,780 00
Do.....do.....do.....1 per cent.....	94,549 00
Do.....do.....do.....2...do.....	5,800 00
Aggregate.....	<u>9,606,129 00</u>
Tax on watches... ..	<u>\$326 25</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Delaware county be as follows :

Property subject to the tax of 3 mills	\$9,505,780 00
Do.....do.....1 per cent.....	94,549 00
Do.....do.....2...do.....	5,800 00
Aggregate.....	<u>9,606,129 00</u>
Tax on watches.	<u>\$326 25</u>

Erie county being next in order,

Mr. Sterrett offered the following proposition as the valuation of Erie county :

Amount of property subject to the tax of 3 mills.	\$4,438,037 00
Do.....do.....do.....1 per cent	34,600 00
Do.....do.....do.....2...do.....	1,300 00
Aggregate	<u>4,473,937 00</u>
Tax on watches.....	<u>\$169 50</u>

And the question being,

Will the Board agree to the proposition ?

In was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Erie county be as follows :

Property subject to the tax of 3 mills.	\$4,438,037 00
Do.....do.....1 per cent.....	34,600 00
Do.....do.....2...do.....	1,300 00
Aggregate	<u>4,473,937 00</u>
Tax on watches.....	<u>\$169 50</u>

Elk county being next in order,

Mr. Mann offered the following proposition as the valuation of Elk county :

Amount of property subject to the tax of 3 mills.	\$855,096 00
Do.....do.....do.....1 per cent.....	1,360 00
Do.....do.....do.....2...do.....	
Aggregate... ..	<u>856,456 00</u>
Tax on watches.....	<u>28 50</u>

On motion,

The Board adjourned.

SAME DAY—AFTERNOON.

The Board met at three o'clock, P. M.—Mr. Rogers in the chair.

The Board resumed the consideration of the proposition for the valuation of Adams county.

Mr. Reiley offered the following in lieu of the proposition heretofore offered by him, as the valuation of Adams county :

Amount of property subject to the tax of 3 mills.	\$1,841,051 00
Do..... do.....do.....1 per cent.	50,580 00
Do.. .....do.....do.....2...do.....	2,700 00
Aggregate.....	<u>4,894,331 00</u>
Tax on watches.....	<u>\$63 00</u>

Mr. Darlington moved that the sum of ninety-one thousand one hundred and fifty-one dollars be added to the amount of the three mills item.

Pending which,

The Board adjourned.

HARRISBURG, MARCH 4, 1857.

The Board met at 10 o'clock, A. M.—Mr. Rogers in the chair.

The journal of yesterday was read.

The President laid before the Board return by the clerk of the orphans' court of Washington county.

Mr. Young submitted an additional return by the commissioners of Berks county.

Which were severally read and referred to the appropriate committees.

Mr. Darlington submitted a letter from the clerk of the commissioners of Chester county, relative to return of the commissioners of that county.

Which was read and laid on the table.

Mr. Goodlander, from the Committee on Tabular Statement of County Commissioners' Returns, made the following report :

The committee to whom were referred the County Commissioners' returns to prepare a Tabular Statement of the assessments of the different counties of the Commonwealth, beg leave to report, that they have concluded their labors ; the delay of several of the County Commissioners' returns (especially of Clinton, Huntingdon and Northampton) having prevented an earlier report. Every county has made a return except *Forest*, it being included in the return of the commissioners of Jefferson county ; and from the further consideration of which the committee ask to be discharged.

All of which is respectfully submitted.

HENDRICK B. WRIGHT, }
WM. DARLINGTON, } *Committee.*
G. B. GOODLANDER, }

TABULAR STATEMENT of the returns made by the Commissioners of the Several Counties of the Commonwealth of Pennsylvania, for the year 1857.

COUNTIES.	Real estate.	Personal es- tate.	Stocks and money at in- terest.	Furniture.	Pleas. car- riages.	Trades and occupa- tions over \$200.	Salaries and emolu- ments over \$200.	Tax on watches.
Adams.....	\$3,803,622	\$266,119	\$770,910	\$400	\$43,580	\$7,000	\$2,700	\$63 00
Allegheny.....	23,103,319	829,491	685,219	81,388	41,521	71,500	8,400	777 75
Armstrong.....	2,168,737	251,474	48,192	.....	9,275	10,400	1,300	104 00
Beaver.....	3,280,846	244,418	833,309	1,200	23,268	1,250	1,300	164 25
Bedford.....	2,681,254	217,828	118,919	4,816	18,901	22,257	2,600	32 50
Berks.....	23,702,889	721,430	2,401,428	.....	138,248	29,050	13,000	267 25
Blair.....	4,568,055	185,724	119,048	13,080	19,246	8,845	625	205 00
Bradford.....	3,892,231	515,006	88,705	.....	4,045	5,350	2,700	69 25
Bucks.....	14,787,782	682,390	3,179,739	17,825	64,873	22,500	5,900	147 75
Butler.....	2,777,981	261,002	53,965	950	15,987	6,475	1,100	65 75
Cambria.....	1,015,943	147,268	4,887	.....	300	.....	.....	33 75
Carbon.....	2,304,007	108,030	48,442	700	10,650	33,300	2,400	121 50
Centre.....	4,675,407	298,082	252,918	2,800	30,175	3,650	.....	68 25
Chester.....	18,529,666	.....	5,783,113	.....	88,384	27,450	20,865	406 25
Clarion.....	1,556,386	163,622	5,475	.....	9,853	1,000	400	48 75
Clinton.....	2,537,601	140,348	97,317	3,000	17,498	10,875	.....	85 38
Clearfield.....	1,251,205	149,491	24,928	300	6,691	.....	.....	51 50
Columbia.....	3,061,009	209,989	94,431	200	27,280	400	.....	33 00
Crawford.....	3,028,960	391,942	113,679	3,050	11,454	9,150	800	89 50
Cumberland.....	9,941,308	449,246	1,114,727	18,150	75,170	32,688	.....	243 88
Dauphin.....	10,445,839	333,226	697,210	19,950	49,477	81,790	800	197 00

Delaware.....	7,650,398	342,873	1,485,809	26,700	39,977	54,572	5,800	326 25
Erie.....	3,895,100	337,659	199,878	5,400	1,100	33,500	1,300	169 50
Elk.....	812,405	41,592	1,099		1,360			31 25
Fayette.....	4,387,904	268,840	265,234	250	26,322	13,075	1,800	117 75
Franklin.....	11,424,287	488,897	1,012,408	5,730	77,310	56,350	3,200	106 50
Fulton.....	703,504	52,847	31,217					3 25
Greene.....	2,690,056	224,958						
Huntingdon.....	5,395,264	238,018	269,124	2,600	19,440	9,525	600	145 25
Indiana.....	2,501,569	288,857	67,531	1,300	12,629	54,500		140 00
Jefferson.....	1,085,238	135,922	8,311		3,123	400		20 50
Juniata.....	2,568,021	131,922	132,065	1,100	13,726	3,325		19 50
Lancaster.....	26,973,047	1,380,166	6,485,556	52,393	239,051	102,030	17,216	589 90
Lawrence.....	3,154,636	247,330	83,081	1,100	26,258	1,100	100	116 00
Lebanon.....	7,822,127	275,573	920,784	2,500	62,504	2,500	2,200	90 75
Lehigh.....	7,871,276	331,680	1,112,855	4,700	80,976	8,715		97 75
Luzerne.....	5,356,270	995,677	580,604	6,950		600	400	174 00
Lycoming.....	4,156,639	240,714	118,173	4,600	24,918	1,000		170 75
Mercer.....	4,140,421	378,709	85,413	500	23,401	1,750	600	99 00
M'Kean.....	852,763	39,381						18 50
Mifflin.....	3,986,551	161,352	221,931		18,231	8,401	2,600	155 75
Monroe.....	1,266,430	184,710	66,846		29,278	2,460	800	41 50
Montgomery.....	15,333,976	754,494	3,143,490	21,265	73,639	45,225	6,500	463 75
Montour.....	1,888,400	90,991	71,149	1,875	11,455	10,300		27 75
Northampton.....	11,962,561	448,809	2,187,888	48,480	99,032	15,890	8,810	196 50
Northumberland.....	4,999,356	263,735	278,721	1,750	36,910	51,987	4,300	91 75
Perry.....	2,818,623	193,953	235,340		26,050	3,930	800	104 00
Philadelphia.....	144,918,430	569,447	15,082,287	2,001,295	199,868	100,727	107,600	3,868 75
Pike.....	701,959	54,823	20,715			2,400	750	39 75
Potter.....	687,860	71,338						
Schuylkill.....	10,647,240	339,475	465,884	34,430	40,562	27,475	3,600	299 50
Snyder.....	2,432,849	143,984	58,493		20,457			19 50
Somerset.....	2,584,445	337,479	75,605	600	23,650		200	41 50
Sullivan.....	231,845	61,512	4,876	340	1,646			5 50

TABULAR STATEMENT—CONTINUED.

COUNTIES.	Real estate.	Personal es- tate.	Stocks and money at in- terest.	Furniture.	Pleas, car- riages.	Trades and occupa- tions over \$200	Salaries and emolu- ments over \$200.	Tax on watches.
Susquehanna.....	\$2,276,699	\$325,024	\$101,537	\$2,750	\$9,050	\$750	.....	\$107 00
Tioga.....	1,450,917	351,031	.....	.....	100	.....	\$200	38 50
Union.....	3,239,026	154,151	199,515	7,350	29,628	36,125	225	88 75
Venango..	1,312,701	169,043	22,008	.....	8,235	1,700	.....	34 50
Warren.....	1,216,189	123,607	18,876	550	4,384	.....	.....	35 35
Washington.....	9,011,956	430,398	597,775	2,975	57,996	18,850	2,000	189 50
Wayne.....	1,293,253	170,427	9,750	.....	.....	.....	.....	19 50
Westmoreland.....	7,059,829	473,067	415,733	3,500	46,565	12,800	2,100	194 75
Wyoming.....	589,270	98,628	14,495	.....	1,050	.....	500	14 25
York.....	9,730,435	458,578	2,166,110	4,350	104,125	3,075	2,575	.....

Mr. Wilson moved that when this Board adjourns, it will adjourn to meet at ten o'clock to-morrow morning.

On which motion,

The yeas and nays were asked for by Messrs. Walker and Darlington, and were as follow, viz :

Y E A S .

Messrs. Cummings, Dougherty, Erdman, Goodlander, Konigmacher, Levers, Lindsey, Mullin, Nice, Reiley, Rogers, Walker, Wilson, Woodward and Wright—15.

N A Y S .

Messrs. Darlington, Henry, Kelly, Mumma, Sterrett, Todd and Young—7.

So the question was determined in the affirmative.

The subject of the valuation and assessment of counties being in order,

The motion of Mr. Darlington to amend the proposition of Mr. Reiley for the valuation of Adams county, by adding to the three mills item the sum of ninety-one thousand one hundred and fifty-one dollars, which was under consideration when the Board last adjourned, was again in order.

Mr. Konigmacher moved that the further consideration of the motion be postponed for the present.

On which motion,

The yeas and nays were called for by Messrs. Konigmacher and Mumma, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Erdman, Henry, Konigmacher, Levers, Mann, Mumma, Rogers and Sterrett—10.

N A Y S .

Messrs. Dougherty, Goodlander, Kelly, Lindsey, Mullin, Nice, Reiley, Todd, Walker, Wilson, Woodward, Wright and Young—13.

So the question was determined in the negative.

The question then recurring on Mr. Darlington's motion to amend,

The yeas and nays were called for by Messrs. Darlington and Kelly, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Henry, Konigmacher, Levers, Sterrett and Young—7.

N A Y S .

Messrs. Dougherty, Erdman, Goodlander, Kelly, Lindsey, Mann, Mullin, Mumma, Nice, Reiley, Rogers, Todd, Walker, Wilson, Woodward and Wright—16.

So the question was determined in the negative.

On the question,

Will the Board agree to the proposition of Mr. Reiley, for the valuation of Adams county?

The yeas and nays were asked for by Messrs. Darlington and Reiley, and were as follow, viz:

Y E A S.

Messrs. Cummings, Dougherty, Erdman, Goodlander, Henry, Kelly, Konig-macher, Levers, Lindsey, Mann, Mullin, Mumma, Nice, Reiley, Rogers, Todd, Walker, Wilson, Woodward, Wright and Young—21.

N A Y S.

Messrs. Darlington and Sterrett—2.

So the question was determined in the affirmative.

Whereupon it is adjudged and determined by the Board, that the valuation of Adams county be as follows:

Property subject to the tax of 3 mills.....	\$4,841,051 00
Do.....do.....1 per cent.....	50,580 00
Do.....do.....2...do.....	2,700 00
Aggregate.....	<u>4,894,331 00</u>
Tax on watches.....	<u>\$63 00</u>

On motion,

The Board adjourned.

HARRISBURG, MARCH 5, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read; when

Messrs. Henry, Mullin and Rogers asked for and obtained leave to change their votes from nay to yea, on the question of the adoption of Mr. Reiley's proposition for the valuation of Adams county.

Messrs. Cummings and Konigmacher severally asked for and obtained leave to record their votes in the affirmative, on the same question.

The President submitted to the Board returns by the prothonotaries of the respective counties of Jefferson, Luzerne and Northumberland; and from the clerk of the orphans' court of Jefferson county.

Which were read and referred to the appropriate committees.

Also, the following letter from the State Treasurer:

TREASURY DEPARTMENT, PA.,
Harrisburg, March 5, 1857. }

W. T. ROGERS, ESQ.,

President of the Board of Revenue Commissioners:

SIR:—A resolution passed your body on the 25th ult., as follows:

“Resolved, That the State Treasurer be requested to inform this Board whether school appropriations have been withheld from the counties in default in paying State tax.”

In compliance with said resolution, I have the honor to inform you that the school appropriations are invariably withheld, and payment of school warrants refused to counties which have not fully paid their State taxes on or before the first day of February in each year.

It may, however, be proper to say, that such warrants are received from county treasurers, when paid by them on account, or in payment of any taxes due to the Commonwealth from such counties.

Very respectfully,

Your obedient servant,

H. S. MAGRAW, *State Treasurer.*

Per W. D. BOAS.

Which was read and referred to the Committee on Final Report.

Mr. Wright moved that the journal of this Board be printed, and that the Clerk be directed to procure fifty copies thereof for each member of the Board, and forward them to members as early as they can be procured.

Which was agreed to.

The assessment and valuation of counties being in order,

The consideration of the proposition of Mr. Walker, for the valuation of Allegheny county, made on the third inst., was resumed in order; when

Mr. Konigsmacher moved to amend the proposition of Mr. Walker, by substituting therefor the valuation made by the Board of Revenue Commissioners of 1854, of Allegheny county, which reads as follows:

Amount of property subject to the tax of 3 mills.....	\$25,952,010 00
Do.....do.....do.....1 per cent.	250,000 00
Do.....do.....do.....2...do.....	33,800 00
Aggregate.....	<u>26,235,810 00</u>
Tax on watches.....	<u>\$521 00</u>

Mr. Wright moved to amend the amendment by striking out and inserting the following:

Amount of property subject to the tax of 3 mills.....	\$25,399,417 00
Do.....do.....do.....1 per cent.	123,021 00
Do.....do.....do.....2...do.....	8,400 00
Aggregate.....	<u>25,530,838 00</u>
Tax on watches,....	<u>\$792 00</u>

On which question,

The yeas and nays were called for by Messrs. Wright and Walker, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Erdman, Kelly, Levers, Nice, Reiley, Sterrett, Todd, Walker, Warner, Wilson, Woodward and Wright—13.

N A Y S .

Messrs. Cummings, Darlington, Goodlander, Henry, Konigmacher, Mann, Mumma, Rogers and Young—9.

So the question was determined in the affirmative.

Mr. Darlington moved to amend the proposition of Mr. Wright by adding five hundred thousand dollars to the amount subject to the tax of three mills.

On which motion

The yeas and nays were called for by Messrs. Darlington and Wright, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Dougherty, Erdman, Goodlander, Henry, Konigmacher, Mann, Mullin, Mumma, Nice, Rogers, Warner and Young—14.

N A Y S .

Messrs. Kelly, Levers, Reiley, Sterrett, Todd, Walker, Wilson, Woodward and Wright—9.

So the question was determined in the affirmative.

The question was then,

Will the Board agree to the proposition as amended ?

And on which

The yeas and nays were called for by Messrs. Walker and Wilson, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Dougherty, Erdman, Goodlander, Henry, Konigmacher, Levers, Lindsey, Mann, Mullin, Mumma, Nice, Rogers, Sterrett, Warner, Wright and Young—18.

N A Y S .

Messrs. Kelly, Reiley, Todd, Walker, Wilson and Woodward—6.

So the question was determined in the affirmative.

Whereupon it is adjudged and determined by the Board, that the valuation of Allegheny county be as follows :

Property subject to the tax of 3 mills.....	\$25,899,417 00
Do.....do.....1 per cent.....	123,021 00
Do.....do.....2...do.....	8,400 00
Aggregate.....	<u>26,030,838 00</u>
Tax on watches.....	<u>\$792 00</u>

On motion,
The Board adjourned.

SAME DAY—AFTERNOON.

The Board met at 3 o'clock, P. M.—Mr. Rogers in the chair.

Bedford county being next in order,

Mr. Dougherty offered the following proposition as the valuation of Bedford county:

Amount of property subject to the tax of 3 mills.....	\$3,022,817 00
Do.....do.....do.....1 per cent.....	41,164 00
Do.....do.....do.....2...do.....	2,600 00
Aggregate.....	<u>3,066,581 00</u>
Tax on watches.....	<u>\$32 50</u>

And the question being,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Bedford county be as follows:

Property subject to the tax of 3 mills.....	\$3,022,817 00
Do.....do.....1 per cent.....	41,164 00
Do.....do.....2...do.....	2,600 00
Aggregate.....	<u>3,066,581 00</u>
Tax on watches.....	<u>\$32 50</u>

Berks county being next in order,

Mr. Young offered the following proposition as the valuation of Berks county:

Amount of property subject to the tax of 3 mills.....	\$23,702,889 00
Do.....do.....do.....1 per cent.....	173,593 00
Do.....do.....do.....2...do.....	6,700 00
Aggregate.....	<u>23,883,187 00</u>
Tax on watches.....	<u>\$267 25</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Berks county be as follows :

Property subject to the tax of 3 mills.....	\$23,702,889 00
Do. ....do.....1 per cent.....	173,598 00
Do. ....do.....2...do.....	6,700 00
Aggregate.....	<u>23,883,187 00</u>
Tax on watches.....	<u>\$267 25</u>

Bradford county being next in order,

Mr. Warner offered the following proposition as the valuation of Bradford county :

Amount of property subject to the tax of 3 mills.....	\$4,495,942 00
Do. ....do.....do.....1 per cent.....	9,395 00
Do. ....do.....do.....2...do.....	2,700 00
Aggregate.....	<u>4,508,037 00</u>
Tax on watches.....	<u>\$85 00</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Bradford county be as follows :

Property subject to the tax of 3 mills.....	\$4,495,942 00
Do. ....do.....1 per cent.....	9,395 00
Do. ....do.....2...do.....	2,700 00
Aggregate.....	<u>4,508,037 00</u>
Tax on watches.....	<u>\$85 00</u>

Cambria county being next in order,

Mr. Mullin offered the following proposition as the valuation of Cambria county :

Amount of property subject to the tax of 3 mills.....	\$1,260,572 00
Do. ....do.....do.....1 per cent.....	300 00
Do. ....do.....do.....2...do.....	
Aggregate.....	<u>1,260,872 00</u>
Tax on watches.....	<u>\$33 75</u>

Which being under consideration,

Mr. Young moved to amend the original proposition, by adding the sum of one hundred and ten thousand four hundred and seventy-three dollars to the three mills item.

And on the question,

Will the Board agree so to amend?

It was decided in the affirmative.

The proposition, as amended, was then unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Cambria county be as follows:

Property subject to the tax of 3 mills.....	\$1,371,045 00
Do.....do.....1 per cent.....	300 00
Do.....do.....2..do.....	
Aggregate.....	<u>1,371,345 00</u>
Tax on watches.....	<u>\$33 75</u>

Carbon county being next in order,

Mr. Woodward offered the following proposition as the valuation of Carbon county:

Amount of property subject to the tax of 3 mills.....	\$2,460,479 00
Do.....do.....do.....1 per cent.....	44,650 00
Do.....do.....do.....2..do.....	2,400 00
Aggregate.....	<u>2,507,529 00</u>
Tax on watches.....	<u>\$121 50</u>

And the question being,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Carbon county be as follows:

Property subject to the tax of 3 mills.....	\$2,460,479 00
Do.....do.....1 per cent.....	44,650 00
Do.....do.....2..do.....	2,400 00
Aggregate.....	<u>2,507,529 00</u>
Tax on watches.....	<u>\$121 50</u>

Elk county being next in order,

Mr. Mann moved that the proposition heretofore offered by him be adopted.

Which was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Elk county be as follows :

Property subject to the tax of 3 mills.....	\$855,096 00
Do.....do.....1 per cent.....	1,360 00
Do.....do.....2...do.....	
Aggregate.....	<u>856,456 00</u>
Tax on watches.....	<u>\$28 50</u>

Fayette county being next in order,

Mr. Lindsey offered the following proposition as the valuation of Fayette county :

Amount of property subject to the tax of 3 mills.....	\$4,911,218 00
Do.....do.....do ...1 per cent.....	39,397 00
Do.....do.....do.....2...do	1,800 00
Aggregate.....	<u>4,952,415 00</u>
Tax on watches.....	<u>\$117 75</u>

Which being under consideration,

Mr. Reiley moved to amend the proposition, by adding the sum of one hundred and thirty-one thousand three hundred and ninety-three dollars to the three mills item.

On the question,

Will the Board agree so to amend ?

A motion was made by Mr. Young,

To amend the amendment, by inserting the sum of two hundred and thirty-one thousand four hundred and ten dollars, in lieu of the proposition of Mr. Reiley.

On the question,

Will the Board agree to the amendment to the amendment ?

The yeas and nays were asked for by Mr. Darlington, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Erdman, Goodlander, Henry, Kelly, Konig-macher, Levers, Mumma, Rogers and Young—11.

N A Y S .

Messrs. Dougherty, Lindsey, Mullin, Reiley, Sterrett, Todd, Walker, Woodward and Wright—9.

So the question was determined in the affirmative.

The question recurring on the proposition as amended,

The yeas and nays were demanded by Mr. Lindsey, and were as follow, viz :

Y E A S .

Messrs. Cummings, Darlington, Dougherty, Erdman, Goodlander, Henry, Kelly, Konigsmacher, Levers, Mann, Mumma, Rogers, Sterrett, Wilson, Wright and Young—16.

N A Y S .

Messrs. Lindsey, Mullin, Nice, Reiley, Todd, Walker and Woodward—7.

So the question was determined in the affirmative.

Whereupon it is adjudged and determined by the Board, that the valuation of Fayette county be as follows :

Property subject to the tax of 3 mills	\$5,142,628 00
Do.....do.....1 per cent.....	39,397 00
Do.....do.....2...do.....	1,800 00
Aggregate	<u>5,183,825 00</u>
Tax on watches.....	<u>\$117 75</u>

Forest county being next in order,

Mr. Mann offered the following proposition as the valuation of Forest county:

Amount of property subject to the tax of 3 mills.....	\$145,324 00
Do.....do.....do.....1 per cent.....	15 00
Do.....do.....do.....2...do.....	
Aggregate	<u>145,339 00</u>

Tax on watches

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Forest county be as follows :

Property subject to the tax of 3 mills.....	\$145,324 00
Do.....do.....1 per cent.....	15 00
Do.....do.....2...do.....	
Aggregate	<u>145,339 00</u>

Tax on watches.....

Fulton county being next in order,

Mr. Dougherty offered the following proposition as the valuation of Fulton county :

Amount of property subject to the tax of 3 mills.....	\$787,568 00
Do.....do.....do.....1 per cent.	
Do.....do.....do.....2...do.....	
Aggregate.....	<u>787,568 00</u>
Tax on watches.....	<u>\$3 25</u>

And the question being,

Will the Board agree to the proposition ?

A motion was made by Mr. Darlington,

To amend the same, by adding to the amount of the three mills item the sum of ten thousand two hundred and thirty-two dollars.

Which was agreed to.

And the question recurring on the proposition as amended,

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Fulton county be as follows :

Property subject to the tax of 3 mills.....	\$797,800 00
Do.....do.....1 per cent.....	
Do.....do.....2...do.....	
Aggregate.....	<u>797,800 00</u>
Tax on watches.....	<u>\$3 25</u>

Greene county being next in order,

Mr. Lindsey offered the following proposition as the valuation of Greene county :

Amount of property subject to the tax of 3 mills.....	\$2,873,603 00
Do.....do.....do.....1 per cent.....	39,511 00
Do.....do.....do.....2...do.....	900 00
Aggregate.....	<u>2,915,014 00</u>
Tax on watches.....	<u>\$47 50</u>

And the question being,

Will the Board agree to the proposition ?

A motion was made by Mr. Darlington,

To amend the same, by adding the sum of forty-eight thousand eight hundred and forty-eight dollars to the three mills item.

On the question,

Will the Board agree so to amend ?

The yeas and nays were required by Mr. Lindsey, and were as follow, viz :

Y E A S .

Messrs. Darlington, Erdman, Goodlander, Henry, Kelley, Konigsmacher, Levers and Mumma—8.

N A Y S .

Messrs. Dougherty, Lindsey, Nice, Reiley, Sterrett, Todd, Walker, Wilson, Woodward, Wright and Young—11.

So it was determined in the negative.

The question recurring on the original proposition,

The yeas and nays were called for by Mr. Darlington, and were as follow, viz :

Y E A S .

Messrs. Cummings, Dougherty, Erdman, Goodlander, Henry, Kelly, Lindsey, Nice, Reiley, Rogers, Sterrett, Todd, Walker, Warner, Wilson, Woodward, Wright and Young—18.

N A Y S .

Messrs. Darlington and Mumma—2.

So it was determined in the affirmative.

Whereupon it is adjudged and determined by the Board, that the valuation of Greene county be as follows :

Property subject to the tax of 3 mills.....	\$2,873,603 00
Do.....do.....1 per cent.....	39,511 00
Do.....do.....2...do.....	900 00
Aggregate.....	<u>2,914,014 00</u>
Tax on watches.....	<u>\$47 50</u>

Mr. Cummings moved that the rule which provides for the calling of counties in their alphabetical order be dispensed with for the present, and that the Board proceed to consider and adjust the valuation of Philadelphia.

Which was agreed to.

Philadelphia county being called,

Mr. Cummings offered the following proposition as the valuation of Philadelphia county :

Amount of property subject to the tax of 3 mills.....	\$160,000,716 00
Do.....do.....do.....1 per cent.....	2,770,610 00
Do.....do.....do.....2...do.....	107,600 00
Aggregate.....	<u>162,878,926 00</u>
Tax on watches.....	<u>\$3,868 75</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Philadelphia county be as follows :

Property subject to the tax of 3 mills	\$160,000,716 00
Do.....do.....1 per cent.....	2,770,610 00
Do.....do.....2...do.....	107,600 00
Aggregate.	<u>162,878,926 00</u>
Tax on watehes.....	<u>\$3,868 75</u>

Mr. Wilson moved that the Board proceed to consider and adjust the valuation of Jefferson county.

Which was agreed to.

Mr. Wilson offered the following proposition as the valuation of Jefferson county :

Amount of property subject to the tax of 3 mills.....	\$1,229,471 00
Do.....do.....do.....1 per cent.....	3,523 00
Do.....do.....do.....2...do.....	
Aggregate	<u>1,232,994 00</u>
Tax on watches.....	<u>\$20 50</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Jefferson county be as follows :

Property subject to the tax of 3 mills.	\$1,229,471 00
Do.....do.....1 per cent.....	3,523 00
Do.....do.....2...do.....	
Aggregate....	<u>1,232,994 00</u>
Tax on watches.....	<u>\$20 50</u>

Mr. Wilson moved that the Board proceed to consider and adjust the valuation of Mercer county.

Which was agreed to.

Mr. Wilson then offered the following proposition as the valuation of Mercer county :

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Amount of property subject to the tax of 3 mills.....	\$4,604,543 00
Do.....do.....do.....1 per cent.....	25,651 00
Do.....do.....do.....2...do.....	600 00
Aggregate	<u>4,630,794 00</u>

Tax on watches.....	<u>\$99 00</u>
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And the question being,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Mercer county be as follows:

Property subject to the tax of 3 mills.....	\$4,604,543 00
Do.....do.....1 per cent.....	25,651 00
Do.....do.....2...do.....	600 00
Aggregate	<u>4,630,794 00</u>

Tax on watches.....	<u>\$99 00</u>
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Mr. Wilson moved that the Board proceed to consider and adjust the valuation of Venango county.

Which was agreed to.

Mr. Wilson then offered the following proposition as the valuation of Venango county:

Amount of property subject to the tax of 3 mills.....	\$1,503,752 00
Do.....do.....do.....1 per cent.....	9,935 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>1,513,687 00</u>

Tax on watches.....	<u>\$34 50</u>
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And on the question,

Will the Board agree to the proposition?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Venango county be as follows:

Property subject to the tax of 3 mills.....	\$1,503,752 00
Do.....do.....1 per cent.....	9,935 00
Do.....do.....2...do.....	
Aggregate.....	<u>1,513,687 00</u>

Tax on watches.....	<u>\$34 50</u>
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Huntingdon county being next in order,

Mr. Mullin offered the following proposition as the valuation of Huntingdon county :

Amount of property subject to the tax of 3 mills.....	\$5,905,006 00
Do.....do.....do.....1 per cent.....	28,965 00
Do.....do.....do.....2...do.....	600 00
Aggregate.....	<u>5,934,571 00</u>
Tax on watches.....	<u>\$145 25</u>

And the question being,

Will the Board agree to the proposition ?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Huntingdon county be as follows :

Property subject to the tax of 3 mills.....	\$5,905,006 00
Do.....do.....do.....1 per cent.....	28,965 00
Do.....do.....do.....2...do.....	600 00
Aggregate.....	<u>5,934,571 00</u>
Tax on watches..	<u>\$145 25</u>

Indiana county being next in order,

Mr. Todd offered the following proposition as the valuation of Indiana county :

Amount of property subject to the tax of 3 mills.....	\$2,859,257 00
Do.....do.....do.....1 per cent.....	67,129 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>2,926,386 00</u>
Tax on watches.....	<u>\$140 00</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Indiana county be as follows :

Property subject to the tax of 3 mills.....	\$2,859,257 00
Do.....do.....do.....1 per cent.....	67,129 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>2,926,386 00</u>
Tax on watches.....	<u>\$140 00</u>

Lawrence county being next in order,

Mr. Henry offered the following proposition as the valuation of Lawrence county :

Amount of property subject to the tax of 3 mills.....	\$3,486,147 00
Do.....do.....do.....1 per cent.....	27,358 00
Do.....do.....do.....2...do.....	100 00
Aggregate.....	<u>3,513,605 00</u>
Tax on watches.....	<u>\$116 00</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Lawrence county be as follows :

Property subject to the tax of 3 mills.....	\$3,486,147 00
Do.....do.....1 per cent.....	27,358 00
Do.....do.....2...do.....	100 00
Aggregate.....	<u>3,513,605 00</u>
Tax on watches.....	<u>\$116 00</u>

Lancaster county being next in order,

Mr. Konigmacher offered the following proposition as the valuation of Lancaster county :

Amount of property subject to the tax of 3 mills.....	\$34,891,162 00
Do.....do.....do.....1 per cent.....	341,081 00
Do.....do.....do.....2...do.....	17,216 00
Aggregate.....	<u>35,249,459 00</u>
Tax on watches.....	<u>\$589 50</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Lancaster county be as follows :

Property subject to the tax of 3 mills.....	\$34,891,162 00
Do.....do.....1 per cent.....	341,081 00
Do.....do.....2...do.....	17,216 00
Aggregate.....	<u>35,249,459 00</u>
Tax on watches.....	<u>\$589 50</u>

On motion,

The Board adjourned.

HARRISBURG, MARCH 6, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

Mr. Wilson moved to correct the journal, by adding the sum of one million of dollars to the amount proposed by Mr. Walker, for the valuation of Allegheny county.

On which motion,

The yeas and nays were asked for by Messrs. Darlington and Nice, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Erdman, Levers, Nice, Reiley, Todd, Walker, Wilson, Woodward and Wright—10.

N A Y S .

Messrs. Cummings, Darlington, Goodlander, Henry, Kelly, Konigmacher, Mann, Mullin, Mumma, Rogers, Sterrett, Warner and Young—13.

So the question was determined in the affirmative.

The President submitted to the Board returns from the prothonotary of Northampton county ; and by the respective clerks of the orphans' court of the counties of Northumberland and Elk.

Which were read and referred to the appropriate committee.

Mr. Darlington offered the following resolution :

WHEREAS, The commissioners of the counties of Clinton, Huntingdon and Northampton have made returns of assessments to the State Treasurer since the passage of the resolution of this Board requesting prosecutions to be instituted against them for their delinquency ; therefore,

Resolved, That the resolution above mentioned, be rescinded.

Which was read a second time and agreed to.

Mr. Lindsey asked to be excused from further serving on the Committee to prepare Final Tables for the signature of members of the Board.

Which was agreed to ; and

Mr. Henry was substituted:

Mr. Wilson offered the following resolution :

Resolved, That the clerk prepare a statistical statement, setting forth the number of acres in each county ; assessed value of real estate ; amount of personal estate, stocks and money at interest ; furniture ; pleasure carriages ; trades and occupations over \$200 ; salaries and emoluments over \$200 ; watches, with the assessed amount of taxes, at the rate of three mills, one per cent., two per cent., on the aggregate amount thereof ; also the number of taxable

citizens in each county, and the rate of tax to each taxable citizen; and the increase and decrease, as established by this Board, from the valuation as established by the Revenue Board in 1854.

Which was read a second time; when

Mr. Darlington moved that its further consideration be indefinitely postponed.

Which motion was not agreed to.

The resolution was then agreed to.

[NOTE.—The statement prepared under this resolution will be found attached to the Final Report—Clerk.]

The assessment and valuation of counties being in order,

The county of Lebanon was then called; when

Mr. Mumma offered the following proposition as the valuation of Lebanon county:

Amount of property subject to the tax of 3 mills.....	\$9,020,984 00
Do.....do.....do.....1 per cent.....	65,004 00
Do.....do.....do.....2...do.....	2,200 00
Aggregate.....	<u>9,088,188 00</u>
Tax on watches.....	<u>\$90 75</u>

Which was read and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Lebanon county be as follows:

Property subject to the tax of 3 mills.....	\$9,020,984 00
Do.....do.....do.....1 per cent.....	65,004 00
Do.....do.....do.....2...do.....	2,200 00
Aggregate.....	<u>9,088,188 00</u>
Tax on watches.....	<u>\$90 75</u>

Lehigh county came next in order.

Mr. Erdman offered the following proposition as the valuation of Lehigh county:

Amount of property subject to the tax of 3 mills.....	\$9,320,511 00
Do.....do.....do.....1 per cent.....	89,691 00
Do.....do.....do.....2...do.....	1,100 00
Aggregate.....	<u>9,411,302 00</u>
Tax on watches.....	<u>\$97 75</u>

Which was read and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Lehigh county be as follows:

Property subject to the tax of 3 mills	\$9,320,511 00
Do.....do.....1 per cent.....	89,691 00
Do.....do.....2...do	1,100 00
Aggregate.....	<u>9,411,302 00</u>
Tax on watches.....	<u>\$97 75</u>

Luzerne county being next in order,

Mr. Wright offered the following proposition as the valuation of Luzerne county:

Amount of property subject to the tax of 3 mills.....	\$6,939,501 00
Do.....do.....do.....1 per cent.....	20,600 00
Do.....do.....do.....2...do	5,000 00
Aggregate.....	<u>6,965,101 00</u>
Tax on watches.....	<u>\$174 00</u>

Which was read, and being under consideration,

Mr. Young moved to amend the proposition, by adding two millions of dollars to the amount subject to the tax of three mills.

Pending which, on motion,

The Board adjourned.

SAME DAY—AFTERNOON.

The Board met at three o'clock P. M.

The Board resumed the consideration of Mr. Young's amendment to Mr. Wright's proposition.

Mr. Erdman moved to amend the amendment, by substituting the sum of eight hundred thousand dollars for that of two millions.

On which motion

The yeas and nays were called for by Messrs. Young and Mullin, and were as follow, viz:

Y E A S.

Messrs. Cummings, Darlington, Dougherty, Erdman, Goodlander, Henry, Kelly, Konigmacher, Levers, Lindsey, Mann, M'Reynolds, Mullin, Mumma, Nice, Reiley, Rogers, Sterrett, Todd, Walker, Warner, Wilson, Woodward, Wright and Young—25.

N A Y S.

None.

So the question was determined in the affirmative.

The question then being,
Will the Board agree to the proposition as amended ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Luzerne county be as follows :

Property subject to the tax of 3 mills.....	\$7,739,501 00
Do. ....do.....1 per cent.....	20,600 00
Do. ....do.....2...do.....	5,000 00
Aggregate.....	<u>7,765,101 00</u>
Tax on watches.....	<u>\$174 00</u>

Lycoming county being next in order,

Mr. Levers offered the following proposition as the valuation of Lycoming county :

Amount of property subject to the tax of 3 mills.....	\$4,520,126 00
Do. ....do.....do.....1 per cent.....	25,918 00
Do. ....do.....do.....2...do.....	
Aggregate.....	<u>4,546,044 00</u>
Tax on watches.....	<u>\$170 75</u>

Which was read and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Lycoming county be as follows :

Property subject to the tax of 3 mills.....	\$4,520,126 00
Do. ....do.....do.....1 per cent.....	25,918 00
Do. ....do.....do.....2...do.....	
Aggregate.....	<u>4,546,044 00</u>
Tax on watches.....	<u>\$170 75</u>

M'Kean county being next in order,

Mr. Mann offered the following proposition as the valuation of M'Kean county :

Amount of property subject to the tax of 3 mills.....	\$892,144 00
Do. ....do.....do.....1 per cent.....	
Do. ....do.....do.....2...do.....	
Aggregate... ..	<u>892,144 00</u>
Tax on watches....	<u>\$18 50</u>

Which was read and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of M'Kean county be as follows:

Property subject to the tax of 3 mills.	\$892,144 00
Do.....do.....1 per cent.....	
Do.....do.....2...do.....	
Aggregate	<u>892,144 00</u>
Tax on watches... ..	<u>\$18 50</u>

Monroe county being next in order,

Mr. Woodward offered the following proposition as the valuation of Monroe county:

Amount of property subject to the tax of 3 mills.....	\$1,517,986 00
Do.....do.....do.....1 per cent.....	31,738 00
Do.....do.....do.....2...do.....	800 00
Aggregate.....	<u>1,550,524 00</u>
Tax on watches... ..	<u>\$41 50</u>

The question being,

Will the Board agree to the proposition?

A motion was made by Mr. Darlington,

To amend the same, by adding the sum of forty thousand six hundred and ninety-two dollars to the three mills item.

Which was agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Monroe county be as follows:

Property subject to the tax of 3 mills.....	\$1,558,678 00
Do.....do.....1 per cent.....	31,738 00
Do.....do.....2...do.....	800 00
Aggregate.....	<u>1,591,216 00</u>
Tax on watches... ..	<u>\$41 50</u>

Montgomery county being next in order,

Mr. Rogers offered the following proposition as the valuation of Montgomery county:

Amount of property subject to the tax of 3 mills.....	\$19,253,225 00
Do.....do.....do.....1 per cent.....	118,864 00
Do.....do.....do.....2...do.....	6,500 00
Aggregate	<u>19,378,589 00</u>
Tax on watches... ..	<u>\$463 75</u>

The question being,

Will the Board agree to the proposition ?

Mr. Darlington moved to add to the amount of the three mills item the sum of three thousand and two dollars.

Which was agreed to.

And the proposition as amended was agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Montgomery county be as follows :

Property subject to the tax of 3 mills.....	\$19,256,227 00
Do.....do.....1 per cent.....	118,864 00
Do.....do.....2...do.....	6,500 00
Aggregate.....	<u>19,381,591 00</u>
Tax on watches.....	<u>\$463 75</u>

Montour county being next in order,

Mr. Levers offered the following proposition as the valuation of Montour county :

Amount of property subject to the tax of 3 mills.....	\$2,052,415 00
Do.....do.....do.....1 per cent.....	21,755 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>2,074,170 00</u>
Tax on watches.....	<u>\$24 75</u>

The question being,

Will the Board agree to the proposition ?

In was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Montour county be as follows :

Property subject to the tax of 3 mills.....	\$2,052,415 00
Do.....do.....1 per cent.....	21,755 00
Do.....do.....2...do.....	
Aggregate.....	<u>2,074,170 00</u>
Tax on watches.....	<u>\$24 75</u>

Northampton county being next in order,

Mr. Erdman offered the following proposition as the valuation of Northampton county :

Amount of property subject to the tax of 3 mills.....	\$14,647,738 00
Do.....do.....do.....1 per cent.....	114,922 00
Do.....do.....do.....2...do.....	8,810 00
Aggregate.....	<u>14,771,470 00</u>
Tax on watches.....	<u>\$196 50</u>

The question being,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Northampton county be as follows:

Property subject to the tax of 3 mills.....	\$14,647,738 00
Do.....do.....do.....1 per cent.....	114,922 00
Do.....do.....do.....2...do.....	8,810 00
Aggregate.....	<u>14,771,470 00</u>
Tax on watches.....	<u>\$196 50</u>

Northumberland county being next in order,

Mr. Levers offered the following proposition as the valuation of Northumberland county:

Amount of property subject to the tax of 3 mills.....	\$5,543,562 00
Do.....do.....do.....1 per cent.....	88,897 00
Do.....do.....do.....2...do.....	4,300 00
Aggregate.....	<u>5,636,759 00</u>
Tax on watches.....	<u>\$91 75</u>

And the question being,

Will the Board agree to the proposition?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Northumberland county be as follows:

Property subject to the tax of 3 mills.....	\$5,543,562 00
Do.....do.....do.....1 per cent.....	88,897 00
Do.....do.....do.....2...do.....	4,300 00
Aggregate.....	<u>5,636,759 00</u>
Tax on watches.....	<u>\$91 75</u>

Perry county being next in order,

Mr. Kelly offered the following proposition as the valuation of Perry county:

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Amount of property subject to the tax of 3 mills.....	\$3,247,916 00
Do.....do.....do.....1 per cent.....	29,980 00
Do.....do.....do.....2...do.....	800 00
Aggregate.....	<u>3,278,696 00</u>
Tax on watches.....	<u>\$104 00</u>

And the question being,

Will the Board agree to the proposition ?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Perry county be as follows :

Property subject to the tax of 3 mills.....	\$3,247,916 00
Do.....do.....do.....1 per cent.....	29,980 00
Do.....do.....do.....2...do.....	800 00
Aggregate.....	<u>3,278,696 00</u>
Tax on watches.....	<u>\$104 00</u>

Pike county being next in order,

Mr. Woodward offered the following proposition as the valuation of Pike county :

Amount of property subject to the tax of 3 mills.....	\$777,497 00
Do.....do.....do.....1 per cent.....	2,400 00
Do.....do.....do.....2...do.....	750 00
Aggregate.....	<u>780,647 00</u>
Tax on watches.....	<u>\$39 75</u>

The question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Pike county be as follows :

Property subject to the tax of 3 mills.....	\$777,497 00
Do.....do.....do.....1 per cent.....	2,400 00
Do.....do.....do.....2...do.....	750 00
Aggregate.....	<u>780,647 00</u>
Tax on watches.....	<u>\$39 75</u>

Potter county being next in order,

Mr. Mann offered the following proposition as the valuation of Potter county :

Amount of property subject to the tax of 3 mills.	\$759,198 00
Do. do. do. 1 per cent.	300 00
Do. do. do. 2. do.	250 00
Aggregate.	<u>759,748 00</u>
Tax on watches.	<u>\$10 00</u>

And on the question,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Potter county be as follows :

Property subject to the tax of 3 mills.	\$759,198 00
Do. do. 1 per cent.	300 00
Do. do. 2. do.	250 00
Aggregate.	<u>759,748 00</u>
Tax on watches.	<u>\$10 00</u>

Schuylkill county being next in order,

Mr. Nice offered the following proposition as the valuation of Schuylkill county :

Amount of property subject to the tax of 3 mills.	\$11,487,029 00
Do. do. do. 1 per cent.	68,037 00
Do. do. do. 2. do.	3,600 00
Aggregate.	<u>11,558,666 00</u>
Tax on watches.	<u>\$299 50</u>

The question being,

Will the Board agree to the proposition ?

Mr. Darlington moved to amend, by adding one million of dollars to the three mills item.

Mr. Wilson moved to amend the amendment, by striking out "one million" and inserting "three hundred and ten thousand three hundred and seventy-three."

Mr. Wilson withdrew his amendment to the amendment ; when,

Mr. Darlington withdrew the amendment proposed by himself.

A motion was made by Mr. Wright,

To amend the same, by adding the sum of three hundred and ten thousand three hundred and seventy three dollars to the three mills item.

Mr. Cummings moved to amend the amendment, by striking out "three hundred and ten thousand three hundred and seventy-three dollars," and inserting in lieu thereof "five hundred thousand dollars."

And on the question,

Will the Board agree to the amendment to the amendment?

The yeas and nays were required by Messrs. Darlington and Wilson, and are as follow, viz:

Y E A S .

Messrs. Cummings, Darlington, Goodlander, Henry, Konigsmacher, Mann, Rogers, Sterrett and Young—9.

N A Y S .

Messrs. Dougherty, Erdman, Kelly, Levers, Lindsey, M'Reynolds, Mullin, Mumma, Nice, Reiley, Todd, Walker, Warner, Wilson, Woodward and Wright—16.

So the question was determined in the negative.

The question recurring on the amendment of Mr. Wright,
It was determined in the affirmative.

The original proposition as amended was then agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Schuylkill county be as follows:

Property subject to the tax of 3 mills.....	\$11,797,402 00
Do.....do.....1 per cent.....	68,037 00
Do.....do.....2..do.....	3,600 00
Aggregate.....	<u>11,869,039 00</u>
Tax on watches.....	<u>\$299 50</u>

Somerset county being^d next in order,

Mr. Dougherty offered the following proposition as the valuation of Somerset county:

Amount of property subject to the tax of 3 mills.....	\$2,998,129 00
Do.....do.....do.....1 per cent.....	23,650 00
Do.....do.....do.....2..do.....	200 00
Aggregate.....	<u>3,021,979 00</u>
Tax on watches.....	<u>\$41 50</u>

And the question being,

Will the Board agree to the proposition?

It was agreed to unanimously.

Whereupon it is adjudged and determined by the Board, that the valuation of Somerset county be as follows:

Property subject to the tax of 3 mills.....	\$2,998,129 00
Do.....do.....1 per cent.....	23,650 00
Do.....do.....2...do.....	200 00
Aggregate.....	<u>3,021,979 00</u>
Tax on watches.....	<u>\$41 50</u>

Mr. Cummings moved that when this Board adjourns to-morrow, it adjourn to meet on Tuesday next, at ten o'clock, A. M.

Which was agreed to.

Mr. Wright offered the following resolution, which was agreed to.

Resolved, That after to-day no motion shall be entertained relative to the reconsideration of the action of the Board, on the valuation of any county as fixed by the Board, unless made by the member representing the county.

Mr. Darlington moved that the sum of \$100,727 be added to the one per cent. item of the valuation of Philadelphia county.

On the question,

Will the Board agree to the motion?

The yeas and nays were asked for by Messrs. Wilson and Todd, and were as follow, viz :

Y E A S .

Messrs. Darlington, Erdman, Goodlander, Konigsmacher, Levers, Lindsey, M'Reynolds, Mullin, Mumma, Reiley, Rogers, Sterrett, Todd, Walker, Warner, Wilson, Woodward, Wright and Young—19.

N A Y S .

Messrs. Cummings, Dougherty, Henry, Kelly, Mann and Nice—6.

So the question was determined in the affirmative.

Mr. Cummings moved that the valuation of Philadelphia county, as now amended, be adopted.

Which was agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Philadelphia county be as follows :

Property subject to the tax of 3 mills	\$160,000,716 00
Do.....do.....1 per cent.....	2,871,337 00
Do.....do.....2...do.....	107,600 00
Aggregate.....	<u>162,979,653 00</u>
Tax on watches.....	<u>\$3,868 75</u>

Susquehanna county being next in order,

Mr. Warner offered the following proposition as the valuation of Susquehanna county :

Amount of property subject to the tax of 3 mills.....	\$2,706,010 00
Do.....do.....1 per cent.....	905 00
Do.....do.....2...do.....	750 00
Aggregate.....	<u>2,707,665 00</u>
Tax on watches..	<u>\$50 00</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Susquehanna county be as follows :

Property subject to the tax of 3 mills.....	\$2,706,010 00
Do.....do.....1 per cent.....	905 00
Do.....do.....2...do.....	750 00
Aggregate.....	<u>2,707,665 00</u>
Tax on watches.....,	<u>\$50 00</u>

Tioga county being next in order,

Mr. Mann offered the following proposition as the valuation of Tioga county :

Amount of property subject to the tax of 3 mills.....	\$1,801,948 00
Do.....do.....do.....1 per cent.....	100 00
Do.....do.....do.....2...do.....	200 00
Aggregate.....	<u>1,802,248 00</u>
Tax on watches...	<u>\$38 50</u>

The question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Tioga county be as follows :

Property subject to the tax of 3 mills.....	\$1,801,948 00
Do.....do.....1 per cent.....	100 00
Do.....do.....2...do.....	200 00
Aggregate.....	<u>1,802,248 00</u>
Tax on watches.....	<u>\$38 50</u>

Warren county being next in order,

Mr. Sterrett offered the following proposition as the valuation of Warren county :

Amount of property subject to the tax of 3 mills.....	\$1,351,222 00
Do.....do.....do.....1 per cent.....	12,384 00
Do.....do.....do.....2...do.....	
Aggregate	<u>1,363,606 00</u>
Tax on watches.....	<u>\$40 25</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Warren county be as follows :

Property subject to the tax of 3 mills.....	\$1,351,222 00
Do.....do.....1 per cent.....	12,384 00
Do.....do.....2. .do.....	
Aggregate	<u>1,363,606 00</u>
Tax on watches.	<u>\$40 25</u>

Wayne county being next in order,

Mr. Woodward offered the following proposition as the valuation of Wayne county :

Amount of property subject to the tax of 3 mills.....	\$1,549,971 00
Do..... do.....do.....1 per cent.....	
Do.....do.....do.....2...do.....	
Aggregate.....	<u>1,549,971 00</u>
Tax on watches.....	<u>\$19 50</u>

Mr. Darlington moved to amend the proposition, by adding to the three mills item the sum of sixty-one thousand two hundred and nineteen dollars.

On the question,

Will the Board agree so to amend ?

The yeas and nays were asked for by Messrs. Cummings and Woodward, and were as follow, viz :

YEAS.

Messrs. Cummings, Darlington, Goodlander, Henry, Konigmacher, Mann and Mumma—7.

N A Y S .

Messrs. Dougherty, Erdman, Kelly, Levers, Lindsey, M'Reynolds, Mullin, Niece, Reiley, Rogers, Sterrett, Todd, Walker, Warner, Wilson, Woodward, Wright and Young—18.

So it was determined in the negative.

Mr. Mann moved to amend, by adding fifty thousand dollars to the three mills item.

On the question,

Will the Board agree so to amend?

The yeas and nays were asked for by Messrs. Darlington and Wilson, and were as follow, viz:

Y E A S .

Messrs. Cummings, Darlington, Goodlander, Henry, Konigmaecher, Mann, M'Reynolds, Mumma and Warner—9.

N A Y S .

Messrs. Dougherty, Erdman, Kelly, Levers, Lindsey, Niece, Reiley, Rogers, Sterrett, Todd, Walker, Wilson, Woodward, Wright and Young—15.

So the question was determined in the negative.

The question recurring,

Will the Board agree to the original proposition?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Wayne county be as follows:

Property subject to the tax of 3 mills.....	\$1,549,971 00
Do.....do.....1 per cent.....	
Do.....do.....2...do.....	
Aggregate.....	<u>1,549,971 00</u>
Tax on watches.....	<u>\$19 50</u>

Washington county being next in order,

Mr. Lindsey offered the following proposition as the valuation of Washington county:

Amount of property subject to the tax of 3 mills.....	\$10,040,129 00
Do.....do.....do.....1 per cent.....	79,821 00
Do.....do.....do.....2...do.....	2,000 00
Aggregate.....	<u>10,121,950 00</u>
Tax on watches.....	<u>\$189 50</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Washington county be as follows :

Property subject to the tax of 3 mills.....	\$10,040,127 00
Do.do.1 per cent.....	79,821 00
Do.do.2. .do.....	2,000 00
Aggregate.....	<u>10,121,950 00</u>
Tax on watches.....	<u>\$189 50</u>

York county being next in order,

Mr. Reiley offered the following proposition as the valuation of York county :

Amount of property subject to the tax of 3 mills.....	\$12,359,473 00
Do.do.do.1 per cent.....	107,200 00
Do.do.do.2. .do.....	2,575 00
Aggregate.....	<u>12,469,248 00</u>
Tax on watches.....	<u>\$144 24</u>

And the question being,

Will the Board agree to the proposition ?

It was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of York county be as follows :

Property subject to the tax of 3 mills.....	\$12,359,473 00
Do.do.1 per cent.....	107,200 00
Do.do.2. .do.....	2,575 00
Aggregate.....	<u>12,469,248 00</u>
Tax on watches.....	<u>\$144 24</u>

Mr. Mullin moved that the valuation of Blair county be re-considered.

Which was agreed to.

Mr. Walker offered the following resolution, which was twice read, considered and agreed to :

Resolved, That the Clerk of this Board be and he is hereby authorized to have printed, for the use of the members, and placed upon their desks before the day of their final adjournment, thirty copies each of the adjustment and valuation of the respective counties.

Mr. Darlington moved that the Board do now adjourn.

Which was agreed to.

HARRISBURG, MARCH 7, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read and corrected.

Mr. Konigmacher presented a letter from the clerk of the commissioners of Lancaster county, relative to the matter of taxing watches.

Which was read and referred to the Committee on Final Report.

Mr. Kelly offered the following resolution :

Resolved, That in the opinion of this Board the several laws relative to taxation should be revised, in order that the duties of assessors, county commissioners, and other officers, may be more particularly defined, the several objects of taxation clearly expressed, and the per centage thereon be as nearly uniform as practicable ; and that it be recommended to the Legislature to appoint commissioners, whose duty shall be to prepare and report a bill for the action of the Legislature at the session of 1858.

Mr. Konigmacher moved that the resolution be referred to the Committee on Final Report.

Mr. Lindsey moved to amend, by referring it to a select committee.

Which was agreed to ; and

Messrs. Kelly, Goodlander and Lindsey were appointed said committee.

Mr. Walker offered the following resolution :

Resolved, That the Clerk of this Board be and he is hereby authorized to appoint Jacob Rodabauch as messenger, to assist in restoring papers, books, &c., and to wait on him while engaged in the preparation of the journals and proceedings for the Heads of Departments, and that his appointment shall not exceed ten days.

Which was read a second time and agreed to.

The re-consideration of the vote on the valuation of Blair county, as agreed to by the Board at its last adjournment, being in order,

Mr. Mullin offered the following in lieu of his former proposition, as the valuation of Blair county :

Amount of property subject to the tax of 3 mills.	\$4,885,907 00
Do. ....do. ....do. ....1 per cent.	28,091 00
Do. ....do. ....do. ....2 ..do.	625 00
Aggregate.	<u>4,914,623 00</u>
Tax on watches.	<u>\$205 00</u>

Which was read, considered and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Blair county be as follows:

Property subject to the tax of 3 mills.....	\$4,885,907 00
Do.....do.....1 per cent.....	28,091 00
Do.....do.....2...do.....	625 00
Aggregate.....	<u>4,914,623 00</u>
Tax on watches.....	<u>\$205 00</u>

Mr. Dougherty moved that the valuation of Bedford county be re-considered.

Which was agreed to.

And being under consideration,

Mr. Mullen moved to amend the proposition by substituting the following:

Property subject to the tax of 3 mills.....	\$2,680,817 00
Do.....do.....1 per cent.....	41,164 00
Do.....do.....2...do.....	2,600 00
Aggregate.....	<u>2,724,581 00</u>
Tax on watches.....	<u>\$32 50</u>

Mr. Darlington moved to amend the amendment, by adding five hundred thousand dollars to the amount of the three mills item.

Which was not agreed to.

The question then recurring on the adoption of Mr. Mullen's amendment.

It was not agreed to.

And on the question,

Will the Board re-adopt the valuation made of Bedford county?

It was unanimously agreed to.

Franklin county being next in order,

Mr. Dougherty offered the following proposition as the valuation of Franklin county:

Amount of property subject to the tax of 3 mills.....	\$12,931,324 00
Do.....do.....do.....1 per cent.....	133,660 00
Do.....do.....do.....2...do.....	3,200 00
Aggregate.....	<u>13,068,184 00</u>
Tax on watches.....	<u>\$106 50</u>

Which was read and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Franklin county be as follows:

Property subject to the tax of 3 mills.....	\$12,931,324 00
Do.....do.....1 per cent.....	133,560 00
Do.....do.....2..do.....	3,200 00
Aggregate.....	<u>13,068,184 00</u>
Tax on watches.....	<u>\$106 50</u>

Columbia county being next in order,

Mr. M'Reynolds offered the following proposition as the valuation of Columbia county:

Amount of property subject to the tax of 3 mills.....	\$3,365,429 00
Do.....do.....do.....1 per cent.....	27,880 00
Do.....do.....do.....2..do.....	
Aggregate.....	<u>3,393,309 00</u>
Tax on watches.....	<u>\$33 00</u>

Which was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Columbia county be as follows:

Property subject to the tax of 3 mills.....	\$3,365,429 00
Do.....do.....1 per cent.....	27,880 00
Do.....do.....2..do.....	
Aggregate.....	<u>3,393,309 00</u>
Tax on watches.....	<u>\$33 00</u>

Juniata county being next in order,

Mr. Kelly offered the following proposition as the valuation of Juniata county:

Amount of property subject to the tax of 3 mills.....	\$2,894,566 00
Do.....do.....do.....1 per cent.....	17,051 00
Do.....do.....do.....2..do.....	
Aggregate.....	<u>2,911,617 00</u>
Tax on watches.....	<u>\$19 50</u>

Which was read and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Juniata county be as follows:

Property subject to the tax of 3 mills.....	\$2,894,566 00
Do.....do.....1 per cent.....	17,051 00
Do.....do.....2..do.....	
Aggregate.....	<u>2,911,617 00</u>
Tax on watches.....	<u>\$19 50</u>

Sullivan county being next in order,

Mr. M'Reynolds offered the following proposition as the valuation of Sullivan county:

Amount of property subject to the tax of 3 mills.....	\$348,233 00
Do.....do.....do.....1 per cent.....	1,986 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>350,219 00</u>
Tax on watches.....	<u>\$33 00</u>

Mr. Henry moved to amend, by substituting the valuation of this county by the Revenue Board of 1854.

On which question

The yeas and nays were called for by Messrs. M'Reynolds and Henry, and were as follow, viz:

Y E A S.

Messrs. Darlington, Dougherty, Erdman, Goodlander, Henry, Kelly, Konigsmacher, Levers, Lindsey, Mann, Mullin, Mumma, Rogers, Sterrett, Todd, Warner, Wilson and Young—18.

N A Y S.

Messrs. M'Reynolds, Nice, Reiley, Walker, Woodward and Wright—6.

So the question was determined in the affirmative.

And the question recurring on the proposition as amended,

It was agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Sullivan county be as follows:

Property subject to the tax of 3 mills.....	\$450,881 00
Do.....do.....do.....1 per cent.....	185 00
Do.....do.....do.....2...do.....	
Aggregate... ..	<u>451,066 00</u>
Tax on watches.....	<u>\$3 00</u>

Westmoreland county was next called; when

Mr. Todd offered the following proposition as the valuation of Westmoreland county:

Amount of property subject to the tax of 3 mills.....	\$7,952,129 00
Do.....do.....do.....1 per cent.....	59,366 00
Do.....do.....do.....2...do.....	2,100 00
Aggregate.....	<u>8,013,595 00</u>
Tax on watches.....	<u>\$194 75</u>

Which was read, and being under consideration,

Mr. Darlington moved to amend, by adding one hundred thousand dollars to the three mills item.

On which question

The yeas and nays were required by Mr. Lindsey, and were as follow, viz :

Y E A S .

Messrs. Darlington, Goodlander, Henry, Konigmacher, Levers and Young—6.

N A Y S .

Messrs. Dougherty, Erdman, Kelly, Lindsey, Mann, M'Reynolds, Mullin, Mumma, Nice, Reiley, Rogers, Sterrett, Todd, Walker, Warner, Wilson, Woodward and Wright—18.

So the question was determined in the negative.

Mr. Darlington then moved to amend, by adding fifty thousand dollars to the three mills item.

Mr. Reiley moved to amend the amendment, by striking out "fifty thousand," and inserting "twenty-five thousand."

On which question

The yeas and nays were required by Messrs. Todd and Darlington, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Erdman, Goodlander, Levers, Lindsey, Mann, M'Reynolds, Nice, Reiley and Wright—10.

N A Y S .

Messrs. Darlington, Henry, Kelly, Konigmacher, Mullin, Mumma, Rogers, Sterrett, Todd, Walker, Warner, Wilson, Woodward and Young—14.

So the question was determined in the negative.

Mr. Mann proposed to amend the amendment, by striking out "fifty thousand," and inserting "thirty thousand."

Which was not agreed to.

The question then recurring on Mr. Darlington's amendment,

The yeas and nays were asked for by Messrs. Darlington and Todd, and were as follow, viz :

Y E A S .

Messrs. Darlington, Dougherty, Goodlander, Henry, Konigmacher, Lindsey, Mann, M'Reynolds, Mullin, Mumma, Sterrett, Warner, Wilson, Wright and Young—15.

N A Y S .

Messrs. Erdman, Kelly, Levers, Nice, Reiley, Rogers, Todd, Walker and Woodward—9.

So the question was determined in the affirmative.

And on the question,

Will the Board agree to the proposition as amended ?

It was determined in the affirmative.

Whereupon it is adjudged and determined by the Board, that the valuation of Westmoreland county be as follows :

Property subject to the tax of 3 mills.....	\$8,002,129 00
Do.....do.....1 per cent.....	59,366 00
Do.....do.....2...do.....	2,100 00
Aggregate.....	<u>8,063,595 00</u>
Tax on watches.....	<u>\$194 75</u>

Wyoming county being next in order,

Mr. M'Reynolds offered the following proposition as the valuation of Wyoming county :

Amount of property subject to the tax of 3 mills.....	\$752,393 00
Do.....do.....do.....1 per cent.....	1,050 00
Do.....do.....do.....2...do.....	550 00
Aggregate.....	<u>753,993 00</u>
Tax on watches.....	<u>\$22 00</u>

Which was read, and being under consideration,

Mr. Konigmacher moved to amend, by substituting the following as the valuation of Wyoming county :

Amount of property subject to the tax of 3 mills.....	\$917,171 00
Do.....do.....do.....1 per cent.....	9,209 00
Do.....do.....do.....2...do.....	1,075 00
Aggregate.....	<u>927,454 00</u>
Tax on watches.....	

Mr. Reiley moved to amend the amendment of Mr. Konigmacher, by striking out the amount subject to the tax of three mills, and substituting the sum of "eight hundred and sixty-four thousand one hundred and twenty-three dollars."

On which question

The yeas and nays were called for by Messrs. M'Reynolds and Reiley, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Erdman, Levers, Lindsey, M'Reynolds, Mullin, Nice, Reiley, Wilson, Woodward, Wright and Young—12.

N A Y S .

Messrs. Darlington, Goodlander, Henry, Kelly, Konigmacher, Mann, Mumma, Rogers, Sterrett, Walker and Warner—11.

So it was determined in the affirmative.

The question then being,

Will the Board agree to the proposition as amended?

On which question,

The yeas and nays were asked for by Messrs. Erdman and Nice, and were as follow, viz:

Y E A S .

Messrs. Dougherty, Erdman, Levers, Lindsey, M'Reynolds, Mullin, Nice, Reiley, Walker, Wilson, Woodward, Wright and Young—13.

N A Y S .

Messrs. Darlington, Goodlander, Henry, Kelly, Konigmacher, Mann, Mumma, Rogers, Sterrett and Warner—10.

So the question was determined in the affirmative.

Whereupon it is adjudged and determined by the Board, that the valuation of Wyoming county be as follows:

Property subject to the tax of 3 mills.....	\$864,123 00
Do.....do.....1 per cent.....	9,209 00
Do.....do.....2...do.....	1,075 00
Aggregate.....	<u>874,407 00</u>
Tax on watches.....	<u>\$22 00</u>

Mifflin county being next in order,

Mr. Wilson offered the following proposition as the valuation of Mifflin county:

Amount of property subject to the tax of 3 mills.....	\$4,369,834 00
Do.....do.....do.....1 per cent.....	26,722 00
Do.....do.....do.....2...do.....	2,600 00
Aggregate.....	<u>4,399,156 00</u>
Tax on watches.....	<u>\$155 75</u>

Which on being read and considered,

Was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Mifflin county be as follows:

Property subject to the tax of 3 mills.....	\$4,369,834 00
Do.....do.....1 per cent.....	26,722 00
Do.....do.....2...do.....	2,600 00
Aggregate.....	<u>4,399,156 00</u>
Tax on watches.....	<u>\$155 75</u>

On the county of Union being called, and Mr. Turner representing this as well as the counties of Mifflin and Snyder, being absent by reason of severe indisposition,

Mr. Wilson of Venango offered the following proposition as the valuation of Union county :

Amount of property subject to the tax of 3 mills.....	\$3,592,692 00
Do.....do.....do.....1 per cent.....	73,103 00
Do.....do.....do.....2...do.....	225 00
Aggregate.....	<u>3,666,020 00</u>
Tax on watches.....	<u>\$88 75</u>

Which was read, considered and unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Union county be as follows :

Property subject to the tax of 3 mills.....	\$3,592,692 00
Do.....do.....do.....1 per cent.....	73,103 00
Do.....do.....do.....2...do.....	225 00
Aggregate.....	<u>3,666,020 00</u>
Tax on watches.....	<u>\$88 75</u>

Snyder county being next in order.

Mr. Wilson offered the following proposition as the valuation of Snyder county :

Amount of property subject to the tax of 3 mills.....	\$2,635,326 00
Do.....do.....do.....1 per cent.....	20,457 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>2,655,783 00</u>
Tax on watches.....	<u>\$19 50</u>

Which being read and considered,

Was unanimously agreed to.

Whereupon it is adjudged and determined by the Board, that the valuation of Snyder county be as follows :

Property subject to the tax of 3 mills.....	\$2,635,326 00
Do.....do.....do.....1 per cent.....	20,457 00
Do.....do.....do.....2...do.....	
Aggregate.....	<u>2,655,783 00</u>
Tax on watches.....	<u>\$19 50</u>

When, on motion,

The Board adjourned.

HARRISBURG, MARCH 10, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of March 7th was read.

Mr. Konigmacher offered the following resolution, which was twice read :

Resolved, That the Committee on Final Report be requested to prepare a bill to be presented to the Legislature for its action, embracing the recommendations in the final report, of such legislation as is deemed expedient to perfect the errors in the present law regulating the Revenue Board, so as to produce more equality in the system of equalizing taxation by the Board in future..

And on the question,

Will the Board agree to the resolution ?

A motion was made by Mr. Wilson,

To amend the same, by striking out "Committee on Final Report," and inserting in lieu thereof "a select committee."

Mr. Henry moved that the resolution, together with the amendment, be postponed indefinitely.

On which motion,

The yeas and nays were required by Messrs. Henry and Konigmacher, and were as follow, viz :

Y E A S .

Messrs. Darlington, Henry, Kelly, Levers, M'Reynolds, Mumma, Sterrett, Turner, Warner, Wilson and Woodward—11.

N A Y S .

Messrs. Dougherty, Erdman, Goodlander, Konigmacher, Mann, Rogers and Walker—7.

So the question was determined in the affirmative.

Mr. Walker offered the following resolution, which was twice read, considered and agreed to :

Resolved, That the postage on the final report, to be sent to the members by the Chief Clerk, be and is hereby ordered to be prepaid out of the fund for the contingent expenses of this Board.

Mr. Walker also offered the following resolution, which was twice read, considered and agreed to :

Resolved, That the President of this Board be requested to present to the Governor the final report and proceedings of this Board.

Mr. Henry offered the following resolution :

Resolved, That this Board will adjourn *sine die* to-morrow morning at twelve o'clock M.

Which was read a second time, and being under consideration,

Mr M'Reynolds moved to postpone its further consideration for the present.

On which motion,

The yeas and nays were required by Messrs. Henry and Konigmacher, and were as follow, viz :

YEAS.

Messrs. Dougherty, Erdman, Goodlander, Kelly, Levers, Mann, M'Reynolds, Mumma, Rogers, Turner, Walker and Wilson—12.

NAYS.

Messrs. Darlington, Henry, Konigmacher, Sterrett and Woodward—5.

So the question was determined in the affirmative.

Mr. Darlington offered the following resolution, which was read a second time and agreed to :

Resolved, That the thanks of the Board are due to the President *pro tem.*, and other officers thereof, for the ability, fidelity and courtesy with which they have severally discharged their duties.

Mr. Dougherty moved that the Sergeant-at-Arms be retained in the service of the Board, the same number of days as is provided for the Messenger, in accordance with the resolution adopted on Saturday last.

Which was agreed to.

Mr. Walker offered the following resolution, which was twice read, considered and agreed to :

Resolved, That the officers of this Board shall receive the same per diem and mileage as that now allowed by law to the members thereof.

Mr. Kelly, from a select committee, made the following report, and submitted the accompanying resolution :

The select committee, to whom were referred the resolutions offered by Mr. Kelly, on Saturday last, submit the following report :

1. That for the purpose of arriving at a just and equal valuation of property for taxation, the tax laws now in force should be revised, the rate per cent. of taxes for State purposes should be as uniform as practicable, and the duties of officers connected with the assessment, collection and payment of taxes into the Treasury, should be peremptory and positive, with penalties thereto annexed, in case of neglect or refusal to perform any duty required by law.

2. The time of issuing precepts to the assessors by the county commissioners in the year 1858, and every third year thereafter, should be within three (instead of six) weeks after the general election, in order that the valuations of property may be made by the assessors, and returned to the county commissioners within thirty days after the date of such precept, and the appeals be held and completed not later than the 5th of January next ensuing, for the action of the Revenue Board in February, if such Board cannot be dispensed with.

3. That the assessors shall, previously to each triennial assessment, assemble at the office of the commissioners of their respective counties, on a day to be appointed by such commissioners ; and a majority of such assessors shall proceed, with the commissioners, to fix upon some uniform standard to ascertain the real value of all property made taxable by law, taking into consideration improvements, proximity to market, and other advantages of situation, so that the same relative valuation may be observed in every ward, township and district.

4. That when the assessments shall be completed, the assessors shall assemble at the office of the commissioners, on the day mentioned in their precepts for making return, and point out errors and deviations on each other's returns (if any there be) from the standard previously determined upon; and if errors or deviations be established, the commissioners shall correct the returns accordingly. Two, three and four contain the substance of sections two, three and six of the act of Assembly relating to county and township rates and levies, passed April 15, 1834, (Pamphlet laws, page 511, 512;) the other sections of said act should be retained, except where they have been changed by the act of 1835, or subsequent acts.

5. The act of 29th April, 1844, from section thirty-two to section forty-four, inclusive, should be revised.—(Pamphlet laws, pages 499, 500, 501, 502.)

6. The act of 22d April, 1846, entitled "An Act to provide for the reduction of the public debt," (Pamphlet laws, page 486, &c.,) should be revised.

7. That the Auditor General, State Treasurer and Secretary of the Commonwealth be commissioners, and authorized and requested to prepare a bill revising the revenue laws, with such alterations and additions thereto as they may deem advisable, and report the same to the next Legislature, as per act of 16th March, 1847.—(Pamphlet laws, page 404.)

The committee submit the following resolution :

Resolved, That in the opinion of this Board, the several laws relative to taxation should be revised, in order that the duties of assessors, county commissioners and other officers, may be more particularly defined, the several objects of taxation clearly expressed, and the per centage thereon be as nearly uniform as practicable; and that it be recommended to the Legislature to appoint commissioners, whose duty shall be to prepare and report a bill for the action of the Legislature at the session of 1858.

The report was read and laid on the table.

And the resolution being read a second time;

And the question being on its adoption,

The yeas and nays were required by Messrs. Walker and Mumma, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Goodlander, Kelly, Konigmacher, Levers, Sterrett, Turner, Walker and Wilson—9.

N A Y S .

Messrs. Darlington, Erdman, Henry, Mann, M'Reynolds, Mumma, Rogers, Warner and Woodward—9.

So it was determined in the negative.

Mr. Wilson from the Committee on Final Report, made the following report :

To His Excellency, JAMES POLLOCK,

Governor of Pennsylvania:

The Board of Revenue Commissioners for the year 1857, respectfully presents the following report :

The Board have completed the labors assigned to them by the act of Assembly. The want of experience of the majority of the Commissioners in

the subject matter of their duties, served somewhat to embarrass them, but all being actuated with a desire faithfully to perform their duties, they believe they have arrived, mostly, at correct conclusions, notwithstanding the difficulties that seemed to surround them in the outset. The many and varied interests subject to our scrutiny, caused us frequently to hesitate in arriving at our determinations; and diversified as our State is in its agricultural, mineral, manufacturing and commercial pursuits, the duties of the Board, that of equalizing the valuation, and fairly distributing the taxes among the several counties of the Commonwealth, became a difficult and embarrassing task. Our decisions, while we keep within our jurisdiction, being in their nature absolute, from which there are no appeals, the action of this Board attains an interest which otherwise would not belong to it.

The organization for the assessment and collection of taxes rests on the elective franchise of the people. This is as it should be, the only fault being the inefficiency of the officer, who, desirous of popular favor in his particular district, pays more attention to the desire of his neighbor than he does to the stern requirements of the law. Inequalities doubtless exist in the valuations of the several townships of the same county, owing to the different rules or standards of valuation adopted by their several assessors. These inequalities it is the duty of the county commissioners, acting as a board of revision, to correct; and we must assume that they have performed that duty to the best of their ability. Acting upon this assumption, our duty is to effect that equality for the whole State, which has already been attained for each of the counties composing it. In arriving at this result, we may do injustice in some instances, but we trust not more than is necessarily incident to all taxation, which is at best but an *approximation* to exact justice.

The evidence furnished to the Board is, *First*—The sworn returns of the county commissioners, made up from assessments of their respective townships, boroughs and cities. *Second*—The answers of the officers of the common pleas and the orphans' court to interrogatories which are propounded to them by the Board, requiring them to make statements under oath of the various sales of real estate by the sheriff, and by order of the orphans' court, and the comparisons of those sales with the assessed value of the lands sold.

The law in relation to furnishing evidence for the use of the Board, is somewhat defective in its directions, confining the Board to evidence which oftentimes is not furnished, and when furnished, is so vague and uncertain as to render our comparisons of valuation somewhat imperfect, and our decisions not quite so satisfactory as we could desire. The last Board called the attention of the Legislature to this subject, and recommended a remedy for the evil, but other and more exciting topics engaged their attention, while the finances of the Commonwealth, the great and absorbing matter of legislation in our State, failed to receive that notice which its great importance demanded. We can only again recommend the subject to the care of our law-making power, hoping that such a system of accumulating statistics for the use of the Board may, by its wisdom, be devised, as will not only make their labors easy, but will enable them so to equalize and adjust the valuations of the several counties that all will cheerfully acquiesce in its determinations. These statistics should be furnished to the State Treasurer, at least one month before the meeting of the Revenue Board, so that officer could collate them, and have them prepared to lay before the Board at an early hour after its organization; thus securing full evidence from all sections of the State, from which fair and just comparisons might be made, and throwing much light on the subject of taxation, submitted to its consideration. It will save the time now consumed by the Board waiting for the returns to be furnished, and will enable them to have the full thirty days, the limit of their session, for the calm

and deliberative exercise of its judgment in equalizing the assessments, which have heretofore been hurriedly done in the last few days previous to its adjournment.

Several counties of the Commonwealth, favorably located for trade and commerce, possessing avenues of communication denied to other counties, presented their valuation to the Board, showing but little or no increase in their wealth and prosperity, and others exhibiting an apparent retrograde in their particular localities. These assessments of valuation it was our province to investigate and correct, and to materially add to the valuation of several; thus asserting their equal advancement and progress in all that constitutes wealth, as well as their equal liability, with their sister counties, to bear their proportion of the public burden. Our aim was to oppress none, but honestly to adjust the valuation, and equalize the same, according to the principles of fairness and justice. Upon the integrity of this Board the people of the various sections of the State, most confidently rely; and when they witness a determination on the part of the Revenue Commissioners not to allow any county to shrink from its due aggregate of taxation, and see an approximation to equality, they then cheerfully and willingly pay their taxes to the collecting officer, for the common benefit.

The act of Assembly requires the assessments to be made according to the cash value of the property, and prescribes the same criterion in the revision by the Revenue Commissioners. What is the cash value even of real estate? Is there any rule by which this may be ascertained? Property sold at public sale, either by direction of our courts or at the wish of the owner, are, in most instances, made at a sacrifice, when compared with the price which might be obtained by private negotiation. How is the assessor to ascertain its cash value? If he asks the owner what estimate he puts upon it, and also asks the capitalist how much money he is willing to invest in the same property, he will discover a remarkable difference between their statements. Perhaps the medium between the two would afford him a basis of valuation, but even this would be uncertain. There is no rule that is binding on the ten thousand assessors of this Commonwealth, in arriving at the cash value of the real estate of their respective districts. There is no uniformity in their action, no harmony in their result. The consequences are inevitable inequality and injustice, entirely beyond the reach of this body either to remedy or control. If the valuations of real estate are thus difficult and uncertain, it is, at least, a species of property which cannot be hid; it is always there, visible to the eye and perceptible to the touch; but there are other species of property, such as moneys at interest and investments in stock, which the assessor cannot always find—it is here to-day, and to-morrow it is gone; and the returns show, most conclusively, an almost universal deficiency in the return of this kind of property. The Board can find no equitable mode of remedying the difficulty—the actual delinquents cannot be reached, and it would be making the matter worse by placing taxes upon realty, when the object of taxing personal property is to relieve the real estate; and it would be an absurdity to tax it for a deficiency in the assessments of that property which was designed for its relief. “Capital in trade,” says a former Board, “is too fugitive in its nature to be reached by the appliances fitted for real estate.” In this we fully concur. Real estate may be taxed to so great an extent as absolutely to discourage its owner from any further improvement, and, in many instances, to drive the owner to its abandonment, and induce him to seek some happier country where the visits of the tax collector are “few and far between;” but capital employed in trade, when too heavily taxed, is conveniently hidden from the short-sightedness of the assessor, and, in attempting to follow its wanderings, is ever baffled in the pursuit. It will be seen, then, that the real

estate of the Commonwealth constitutes its real wealth, and upon it as an inexhaustible exchequer, must the people of the State rely to relieve them of their liabilities.

In addition to the above, there were three causes of irregularity and injustice which were forced upon our attention; but which it is utterly out of the power of this Board to relieve. Our powers confine us to a limited sphere, and in it only can we act. The whole subject of taxation requires the utmost care and scrutiny, and the practical workings of any particular system, should be carefully watched, and the Legislature ought constantly to be relieving its irregularities, in the earnest endeavor to do equal and exact justice between the Commonwealth, her creditors and her citizens.

The valuation of the real estate in the Commonwealth is not within a very reasonable approximation of the standard of-cash value fixed by law. The answers of the officers of court, compared with the assessments of the real estate, as furnished this Board, show clearly that the average valuation for assessment is but little over sixty per cent. of its real worth.

The following table will show the aggregate increase of taxable property, returned by the county commissioners, in each period of three years, since 1845, and the amount added to such property, by the successive Boards, in the process of equalizing, to wit:

Increase of returns, from 1845 to 1848.....	\$42,375,328
Do.....do....1848 to 1851.....	29,858,371
Do.....do....1851 to 1854.....	36,827,892
Do.....do....1854 to 1857.....	32,017,218
To which was added by the Board of 1845.....	8,759,625
Do.....do.....do....1848.....	7,114,274
Do.....do.....do....1851.....	6,883,153
Do.....do.....do....1854.....	5,307,533
Do.....do.....do....1857.....	3,462,562

The additions made by each Board are less than those made by any preceding one, and this affords evidence that the efforts of the Revenue Board, to adjust and equalize, meets with the success intended by its creation. The whole amount of taxable property is now \$568,750,234, showing an increase the last three years of \$35,479,780.

By the law creating the Board, it is provided, that no exonerations shall be allowed; but the amount of tax on real and personal estate, fixed by the Board, subject only to commissions for collection, shall be paid into the State Treasury on or before the first of January, in each year. Large amounts of the tax heretofore assessed in some of the counties, remain uncollected, the proper officers of the counties alleging as an excuse therefor, that exonerations are claimed by the collectors for such as cannot be collected. But the law clearly contemplates, that such losses must be borne by the respective counties in which they occur. In one at least of the counties, the commissioners have so construed the law as to permit them to add the increase determined by the Revenue Board, at the next triennial assessment, instead of doing it immediately after receiving notice from the State Treasurer—a construction so obviously erroneous, that its mere mention should insure its prompt correction. The loss of all exonerations thus falling upon the county, instead of the State, is calculated to make the commissioners hesitate to exonerate, without satisfactory evidence of its propriety—will compel the collectors to greater vigilance in securing the payment of their duplicates, and while relieving the county, will materially add to the receipts into the Treasury.

In our investigation with a view to arrive at the most accurate results in relation to the value of the property of the different portions of the Common-

wealth, our attention has naturally been directed to the mineral lands lying in different portions of our territory. In approaching this subject we were not unaware of the difficulties that surrounded it, not unmindful of the fact that their solution had engaged, in previous Boards, some of the best minds of the State. We do not pretend for a moment that we can bring more knowledge or more ability to bear on the question than those who have heretofore investigated it. But we incline to the opinion that time, in this, as in many other questions of public policy, has worked out the problem, and rendered for us, very simple and easy, that, which to those who have preceded us, was difficult and abstruse. In the early period of the opening of the regions in which our mineral wealth is comprised, when they were almost inaccessible, the policy of imposing any burden upon them which by any means could be avoided, might well have been questioned, because to the extent of the burden, the energies necessary to their growth were crippled, their value impaired and their development necessarily retarded. So far as relates to localities into which railroads and canals have not penetrated, this doubt would still apply. Indeed it would be manifestly unreasonable to require a man because he owns property which *may* in the future become valuable, to pay for it now as if its value were already known and fixed. When these mineral lands are opened—when canals and railroads are constructed in their midst, and means are thus afforded by which a profitable trade can be successfully carried on, then will be the proper time to make them contribute largely to the demands of the treasury. But there are immense portions of our territory to which this view cannot be applied, without injustice to others. The Commonwealth has herself, from her own treasury—nay, from the hard earnings of her people, supplied the means to open avenues to market for these inexhaustible depositories of wealth, richer, and far more reliable than the mines of gold on the Pacific coast. It is just as unreasonable now that the lands containing these hidden treasures should be exempt from an increased valuation, as it was formerly that their valuation should be anticipated—and the exemption of their owners from a just and equitable portion of the State tax is oppressive to others at whose expense they were enriched.

Besides this expenditure by the Commonwealth, immense sums have been advanced by citizens of our own State and others, for the purpose of obtaining a supply of fuel, leading in all cases to the inevitable enhancement of the lands containing it. To so great an extent is this true, that it has produced a growth in many portions of the mineral regions almost magical, and which would be scarcely credited if the evidence were not indubitable. Not villages merely, but towns and cities have sprung up, and whole communities settled and established, where but recently all was wilderness and waste; contributing by both labor and capital to the aggrandizement of persons, who perhaps contributed but little or nothing to produce these results. Although strangers as well as ourselves, have in many instances furnished the means, the value of these have been largely increased, and the owner thereof benefitted—and we are fully convinced the time has arrived when their value should be estimated by their resources as well as their product. The stern duties of this Board require them to “adjust and equalize,” not upon rumor, but upon such substantial evidence as will satisfy the mind and convince the understanding. No speculative theory as to prospective value has been the basis of our action, but the true, intrinsic value of the land, and its situation, favorably or otherwise, to a market for its rich productions, is the true rule and criterion for its valuation. We know the common answer to this view is, that any increased valuation of mineral lands is a tax upon the consumer, and therefore to be avoided. This plea, if it has any force, is an argument against all taxation of real estate, as it applies with equal strength to the soil from which our

sustenance is obtained. It is obvious, therefore, that there is no reason for the distinction, and we have no hesitation in arriving at such a conclusion, and we have a confident hope that the assessors will hereafter adopt the view indicated in these suggestions.

It is a source of congratulation to the owners of agricultural lands, that while their farms are steadily increasing in value, and in the yield of their abundant store, there are fast being developed within our borders these vast tracts of mineral land, whose bosoms teem with iron ore and coal, which will not only improve the home market for the products of the husbandman, but will contribute largely hereafter in sharing the burthen of general taxation, which becomes less heavy when equitably distributed throughout the Commonwealth. It is a fact not to be disguised, that it is the farming interest that pays the largest tax into the public treasury, and it should be our boast that it is so; not that the farmer should be more heavily taxed than any other class, but that it may furnish to the world this additional proof, that they are worthy the name of "Pennsylvania Farmers," and that they shrink not from the taxation of their broad acres, but that they will ever contribute the last farthing to the support and protection of the general welfare. The prompt payment of the taxes by the landholders of our State, suggests the necessity of some compulsory power to compel the true return of other objects of taxation, in order that every class may pay its equal share of the public tribute.

Perhaps, in the history of nations, no people have more cheerfully borne the burthen of a heavy taxation than our own. Our Legislature, long since, pledged the faith of the Commonwealth to her creditors, and the contributions of her people, through a long series of years, have maintained her standing, and redeemed the pledge. The increased valuation of our lands, the steady accumulation of personal property, the great extension of our manufactures, and the giant strides of our commerce, shew such an aggregate of increasing wealth subject to taxation, that while the present rates are maintained, will form a fund which, if husbanded, will relieve our beloved Commonwealth from a debt which now sits as an incubus upon her industrial interests.

We are necessarily a progressive people, and our public debt was created in the earnest endeavor to keep up with the age in which we live; an honest desire to develop the giant resources of our Commonwealth, and to enter on that path of prosperity which has made us second to none in our glorious confederacy. The State has done its whole duty in the erection of public works, and building of great arteries of trade and commerce; and our future destiny can be accomplished without any further expenditure of the public funds for that purpose.

The statement furnished to the Board, in reply to a resolution of inquiry for the amount paid to the State Treasury on account of the three mill tax on real and personal estate, deserves the serious attention of the tax-payers. This tax reaches (almost) every citizen—it enters every household—it is a direct burthen upon the industry of every laborer, every mechanic, every farmer, every merchant, every professional man, and every grade of citizen. No one escapes its influence. So universal a tax might be expected to accumulate an immense revenue, but how few know the actual amount thus gathered from the pockets of the people. In twelve years last past, it has reached the enormous sum of over *seventeen millions of dollars!!* And yet it is a startling fact, that the debt of the Commonwealth is this day no less than when this tax was originally imposed. Why is this? Where have the gleanings from Pennsylvania's richest field been expended? Why is it that no material reduction has been effected in the general indebtedness, notwithstanding the almost unparalleled taxation made to meet the public wants? The answer is contained in the same record, from which the other statement has been

gathered—the official records in the offices of the Auditor General and State Treasurer. It has been spent in the completion of the Portage railroad; in building the North Branch canal, and in the maintenance of the main line of the public works. Of Pennsylvania's public improvements, the main line is the only non-sustaining portion. For several years (the cost included) the revenue of the public works has been reported as substantially equal to the expense—the profits of the Delaware division and the North Branch canal, from the former of which they have been chiefly derived, being absorbed in the working of the main line. There is no reason to anticipate a material reduction in the expenses, in view of the diminished trade upon the canal forming a portion of the main line, and the unexampled costliness of carrying freight over the Portage railroad. While the Commonwealth retains the ownership and management of the main line, this expenditure of the profits of the divisions will continue to the serious embarrassment of the resources of the Commonwealth. Hence, a proper regard for its pecuniary prosperity, in the opinion of this Board, demands the sale of the main line, if a reasonable price and responsible purchasers can be secured. With this source of expenditure removed, and the State at liberty to apply to the payment of debts that which is now sunk in the main line, it is capable of mathematical demonstration, that in about five years the State debt could be reduced by the application of the purchase money, and the surplus of revenue to the State would then be \$2,000,000, should the present taxation be maintained. When the choice is presented, between retaining the main line and sinking in it all the profits made by the branches; and selling it and reducing the State debt, at the rate of over \$2,000,000 a year, the Board are of opinion there is no room left for difference of opinion among persons anxious for the relief of the people from their confessedly heavy burthen. This subject was one so intimately connected with the beginning, and the continuation of our present State tax, that in reviewing the whole subject, we were constrained, at least, to mention it, and we are strictly within the line of our duty in so doing. It is a matter which demands the earnest attention of our Legislature; and we have no doubt, without any particular recommendation from us, they will give it their serious consideration.

The prosperous condition of the Commonwealth is abundantly evident from the facts laid before the Board. The tri-annual assessments have shown, by the most irrefragable species of testimony, the progressive development and increase of our resources, unparalleled both in value and extent, and they inevitably point to the day not far distant, when the products of Pennsylvania will far exceed those of any of the States. With the opening of new coal fields, the penetration of immense lumber regions, the connecting with large markets of highly productive portions of the State, and the general increase of business caused by the completion of numerous railroads, there has come a largely increased valuation of property, and a large accession to the actual wealth of the citizens of the State. Within no period of three years, has there been greater progress than in that now closing; and that now opening promises even to exceed any development we have hitherto known. Our mountains are full of ores of every variety, awaiting the capital of enterprise and the hand of labor. Our forests contain the choicest timber, which finds a ready market in our cities and towns requiring it for the multiplied purposes of life. Our rivers, though not always navigable, periodically bear upon their bosoms portions of the wealth of our people. Our valleys are large and fertile, and tilled by laborious men, teem with the fruits of the earth with which to supply the wants of the non-producing classes. The hum of manufacturers is heard through our border, and scarce a stream but is turned to practical uses of the highest consequence. Our towns are gene-

rally flourishing, all classes partaking of the common prosperity. Our great metropolis, the boast and pride of the Commonwealth, is stretching her iron arms into the far West, and is seeking to draw through the centre of the State much of the trade of that immense region—that trade which foreseen by the sagacious founders of our internal improvement system, was thought of such importance as to justify herculean efforts to secure it. Her merchants are extending their traffic in all sections of the State and country, every day increasing their obligations to these railroad projects, which, at one time, seemed almost impossible to complete. Her manufactures are growing and are making whole States her tributaries. Magnificent undertakings test the courage and prove the ability of her capitalists, and every thing in the present points to a great and glorious future. Even with a debt of forty millions, yet her citizens, did they so will it, could pay it in a day—with resources that indeed makes her the Keystone of this Union—equal justice to all, both within and without her borders—a faithful administration of the true principles of freedom and equality; an adherence to “Virtue, Liberty and Independence,” as established by her eminent dead, and Pennsylvania must stand highest in the list of sovereign States of our great confederacy.

Before closing this report, we desire to present one or two suggestions, which strike us as important.

The best means of reducing the taxation on real and personal estate has been a subject of interest, and of some discussion with this Board. The aggregate valuation of property subject to the tax of three mills on the dollar, is so great as to raise an enormous revenue for the Treasury. The burden of taxation on real and personal property is heavy, and we think the time has arrived to afford some relief in this respect. The great progress of our people should now begin to work out their long delayed hopes of a reduced taxation—their prosperity should operate for their own benefit. We earnestly invite the attention of our Legislature to this important subject, and recommend to them a decrease of at least *one half a mill* in the three mill items. We trust confidently that this reduction will be made, and that our citizens will begin to see that glimmer of light, which, ere long, will break out into the bright sunshine of an entirely relieved taxation.

We would also call the attention of the Legislature to the subject of fixing a uniform rate of assessments for occupations, &c. A difference of practice has existed both as to the objects valued, and as to the standard of valuation. The returns show an inequality in this particular, that calls for some legislative remedy. A harmonious rule of assessment, alike in all the counties, on these subjects of taxation, will produce a perfect equality, and tend to an increase of revenue from this source.

The accompanying tables will show in detail the condition of the Commonwealth, as to her resources for revenue.

EDWIN C. WILSON,
JAMES LINDSEY,
WM. DARLINGTON,
ALEX. CUMMINGS,
ROBT. C. WALKER,

Committee.

HARRISBURG, *March 10, 1857.*

AMOUNT of tax assessed at the rate of three mills, one per cent. and two per cent., number of taxables, with the average tax to each; also, increase or decrease valuation by this Board.

COUNTIES.	Amount of tax assessed at the rate of 3 mills.	Amount of tax at one per cent.	Amount of tax at two per cent.	Number of taxables.	Rate of tax to each tax. citizen.	Increase valuation established by Board, 1857	Decrease valuation.
Adams.....	\$14,523 15	\$505 80	\$54 00	5,756	\$2 62	\$144,965	.....
Allegheny.....	77,698 25	1,230 21	168 00	33,378	2 37	.....	\$204,972
Armstrong.....	7,405 20	196 75	26 00	6,871	1 11	12,891	.....
Beaver.....	13,039 11	245 18	26 00	6,101	2 18	267,237	.....
Bedford.....	9,068 45	411 64	52 00	5,197	1 83	727,694	.....
Berks.....	71,108 66	1,735 98	134 00	19,648	3 71	1,283,987	.....
Blair.....	14,657 72	280 91	12 50	5,935	2 51	243,934	.....
Bradford.....	13,487 82	93 95	54 00	9,714	1 40	429,045	.....
Bucks.....	56,003 21	873 73	118 00	15,200	3 74	1,073,997	.....
Butler.....	9,281 69	224 62	22 00	8,500	1 12	143,136	.....
Cambria.....	4,113 13	3 00	.....	5,702	72	Same as 1854.	.....
Carbon.....	7,381 43	446 50	48 00	4,538	1 73	264,404	.....
Centre.....	15,687 62	338 25	.....	6,088	2 63	221,556	.....
Chester.....	72,938 33	1,158 34	208 65	16,893	4 39	1,759,065	.....
Clarion.....	5,178 22	108 53	8 00	6,263	84	Same as 1854.	.....
Clinton.....	8,334 79	283 73	.....	3,600	2 39	839,526	.....
Clearfield.....	4,277 77	66 91	.....	4,158	1 04	183,433	.....
Columbia.....	10,096 28	278 80	.....	5,479	1 89	280,326	.....
Crawford.....	10,612 89	206 04	16 00	9,674	1 12	134,508	.....
Cumberland.....	34,570 29	1,078 58	29 00	7,904	4 51	685,883	.....
Dauphin.....	34,488 67	1,312 67	16 00	9,024	3 96	1,172,154	.....
Delaware.....	28,517 34	945 49	116 00	6,152	4 80	1,061,531	.....
Erie.....	13,314 11	346 00	26 00	9,953	1 37	115,021	.....
Elk.....	2,565 28	13 60	.....	1,239	2 08	234,031	.....

STATEMENT—CONTINUED.

COUNTIES.	Amount of tax assessed at the rate of 3 mills.	Amount of tax at one per cent.	Amount of tax at two per cent.	Number of taxables.	Rate of tax to each tax. citizen.	Increase valua- tion establish'd by Board, 1857	Decrease valuation.
Fayette.....	\$15,457 91	\$393,97	\$36 00	7,825	\$2 01	\$10,010	.....
Franklin.....	38,793 97	1,336 60	64 00	8,381	4 79	575,612	.....
Fulton.....	2,393 40	.....	.....	1,898	1 26	Same as 1854.	.....
Forest.....	435 97	15	.....	211	2 06	Same as 1854.	.....
Greene.....	8,620 80	395 11	18 00	5,336	1 69	.....	.....
Huntingdon.....	17,715 01	289 65	12 00	5,728	3 14	516,727	.....
Indiana.....	8,577 77	671 29	.....	6,232	1 48	235,911	.....
Jefferson.....	3,688 41	35 23	.....	3,401	1 09	197,104	.....
Juniata.....	8,683 69	170 51	.....	3,267	2 71	83,791	.....
Lancaster.....	114,673 48	3,410 81	344 32	28,168	4 20	2,656,863	.....
Lawrence.....	10,458 44	273 58	2 00	5,026	2 13	338,610	.....
Lebanon.....	27,062 95	650 04	44 00	6,992	3 97	982,534	.....
Lehigh.....	27,961 53	896 91	22 00	10,592	2 72	811,336	.....
Luzerne.....	23,218 50	206 00	100 00	19,657	1 19	983,574	.....
Lycoming.....	13,560 37	259 18	.....	7,474	1 84	184,857	.....
Mercer.....	13,813 62	256 51	12 00	7,328	1 92	717,791	.....
M'Kean.....	2,676 43	.....	.....	1,631	1 64	300,598	.....
Mifflin.....	13,109 50	267 22	52 00	3,095	.....	47,681	.....
Monroe.....	4,676 03	317 38	16 00	3,357	1 49	Same as 1854.	.....
Montgomery.....	57,768 68	1,188 64	130 00	16,799	3 51	1,852,578	.....
Montour.....	6,157 24	217 55	.....	3,162	2 01	209,743	.....
Northampton.....	43,943 21	1,149 22	176 20	11,235	4 02	817,698	.....
Northumberland.....	16,630 68	888 97	86 00	6,038	2 91	401,830	.....
Perry.....	9,743 74	299 80	16 00	4,717	2 13	165,003	.....
Philadelphia.....	480,002 14	28,713 37	2,152 00	104,335	4 89	12,029,798	.....
						\$42,848	

Pike.....	2,332 49	24 00	15 00	1,520	1 56	44,572	.....
Potter.....	2,277 59	3 00	5 00	2,145	1 06	13,051	.....
Schuykill.....	35,392 20	680 37	72 00	19,380	1 86	Same as 1854.	.....
Snyder.....	7,905 97	204 57	.....	3,145	2 57	Taken off Union.	.....
Somerset.....	8,894 38	236 50	4 00	5,254	1 72	109,191	.....
Sullivan.....	1,352 64	1 85	.....	1,116	1 21	Same as 1854.	.....
Susquehanna.....	8,118 03	9 05	15 00	7,139	1 14	.....	7,821
Tioga.....	5,405 84	1 00	4 00	6,618	86	155,055	.....
Union.....	10,778 07	731 03	4 50	3,215	3 58	Snyder taken off.	.....
Venango.....	4,511 25	99 35	.....	4,814	95	136,846	.....
Warren.....	4,053 66	123 84	.....	3,769	1 10	27,052	.....
Washington.....	30,120 38	798 21	40 00	10,007	3 09	225,564	.....
Wayne.....	4,649 91	.....	.....	5,775	80	.....	61,219
Westmoreland.....	24,006 38	593 66	42 00	11,432	2 15	105,323	.....
Wyoming.....	2,592 36	92 09	21 50	2,504	1 08	.....	53,047
York.....	37,078 41	1,072 00	51 50	14,967	2 55	936,867	.....

The Committee on Final Report, in the concluding sentence, refer to "accompanying tables;" among these were "tabular statement of returns by county commissioners in 1857," "area in acres of the several counties of the Commonwealth," and a table "showing the valuation of the several counties of Pennsylvania, as determined by the Board of Revenue Commissioners for the year 1857." As all these tables and statements appear in their appropriate places on the journal, it is deemed useless to re-print them in connection with the final report.

CLERK.

On the report being read,

Mr. Dougherty moved that the Board do now adjourn

Which was agreed to.

SAME DAY—AFTERNOON

The Board met pursuant to adjournment.

The Board resumed the second reading of the final report, and the same being under consideration,

And the question being,

Will the Board adopt the report ?

The yeas and nays were required by Messrs. Konigmacher and Nice, and were as follow, viz :

Y E A S .

Messrs. Darlington, Dougherty, Erdman, Goodlander, Henry, Konigmacher, Levers, Mann, M'Reynolds, Mullin, Mumma, Nice, Reiley, Rogers, Sterrett, Todd, Turner, Walker, Warner, Wilson, Woodward and Young—22.

N A Y .

Mr. Kelly—1.

So the question was determined in the affirmative.

Mr. Mann offered the following resolution, which was twice read, considered and agreed to :

Resolved, That the Chief Clerk of this Board be and he is hereby authorized and directed to prepare for publication the final report of this Board, with the tabular statements accompanying the same, and to have published three thousand copies, to be distributed as follows : two thousand six hundred to the members of this Board ; the remainder to be distributed to the Governor, members of the Legislature and Heads of the different Departments.

Mr. Walker offered the following resolution :

Resolved, That the Chief Clerk of this Board be allowed one dollar per day additional, for his services during the session of the Board, and for such time thereafter as he shall be necessarily employed on business relating thereto, under the direction of the State Treasurer.

The question being,

Will the Board agree to the resolution ?

Mr. Darlington moved to postpone its further consideration indefinitely.

Which was agreed to.

Mr. Darlington moved that the members of the Board do now sign the duplicate statements of the valuations as fixed by this Board, and prepared by the committee appointed for that purpose.

Which motion was agreed to.

And the members proceeded forthwith to sign the same.

A DUPLICATE record of the Valuation of the several counties of the Commonwealth of Pennsylvania, as fixed by the Board of Revenue Commissioners, A. D. 1857, to be and remain as the valuation of the property of the said counties until the next meeting of the Board, as is provided by the act of Assembly of the 29th of April, A. D. 1844, creating said Board.

COUNTIES.	Property subject to 3 mills tax.	Property sub-ject to 1 per cent tax.	Property sub-ject to 2 per cent. tax.	Aggregate am't	Aggregate in-crease by this Board.	Tax on watches.	Inc. valuation of Board of Rev. Com. of 1854.	Inc. by this Board in the 1 per cent. item.
Adams.....	\$4,841,051	\$50,580	\$2,700	\$1,894,331	.....	\$63 00	\$144,965	.....
Allegheny.....	25,899,417	123,021	8,400	26,030,838	\$1,210,000	792 00	.....	.....
Armstrong.....	2,468,403	19,675	1,300	2,489,378	.....	104 00	12,891	\$40,690
Beaver.....	4,346,373	24,518	1,300	4,372,191	.....	164 25	267,237	.....
Bedford.....	3,022,817	41,164	2,600	3,066,581	.....	32 50	757,694	.....
Berks.....	23,702,889	173,598	6,700	23,883,187	.....	267 25	1,283,987	.....
Blair.....	4,885,907	28,091	625	4,914,623	.....	205 00	243,934	.....
Bradford.....	4,495,942	9,395	2,700	4,508,037	.....	85 00	429,045	.....
Bucks.....	18,667,736	87,373	5,900	18,761,009	.....	147 75	1,073,997	.....
Butler.....	3,093,898	22,462	1,100	3,117,460	.....	65 75	143,146	.....
Cambria.....	1,371,045	300	.....	1,371,345	110,473	35 75	.....	110,473
Carbon.....	2,460,479	44,650	2,400	2,507,529	.....	121 50	264,404	.....
Centre.....	5,229,207	33,825	.....	5,263,032	.....	68 25	221,556	.....
Chester.....	24,312,779	115,834	20,865	24,449,478	.....	406 25	1,759,065	.....
Clarion.....	1,726,074	10,853	400	1,737,327	591	48 75	.....	591
Clinton.....	2,778,266	28,373	.....	2,806,639	.....	85 38	839,526	.....
Clearfield.....	1,425,924	6,691	.....	1,432,615	.....	51 50	183,433	.....
Columbia.....	3,365,429	27,880	.....	3,393,309	.....	33 00	280,326	.....
Crawford.....	3,537,631	20,604	800	3,559,035	.....	89 50	134,508	.....
Cumberland.....	11,323,431	107,858	1,450	11,632,739	.....	243 88	685,883	.....
Dauphin.....	11,496,225	131,267	800	11,628,292	.....	197 00	1,172,154	.....
Delaware.....	9,505,780	94,549	5,800	9,606,429	.....	326 25	1,061,531	.....
Erie.....	4,438,037	34,600	1,300	4,473,937	.....	169 50	115,021	.....
Elk.....	855,096	1,360	.....	856,456	.....	28 50	234,031	.....
Fayette.....	5,142,628	39,397	1,800	5,183,825	231,410	117 75	.....	231,410

Franklin.....	12,934,324	133,660	3,200	13,068,184	.....	106 50	575,612	.....
Fulton.....	797,800	.....	.....	797,800	10,232	3 25	.....	10,232
Forest.....	145,324	15	.....	145,339	.....	.....	.....	.....
Greene.....	2,873,603	39,511	900	2,914,014	.....	47 50	.....	.....
Huntingdon.....	5,905,006	28,965	600	5,934,571	.....	145 25	486,727	.....
Indiana.....	2,859,257	67,129	.....	2,926,386	.....	140 00	235,911	.....
Jefferson.....	1,229,471	3,523	.....	1,232,994	.....	20 50	197,104	.....
Junata.....	2,894,566	17,051	.....	2,911,617	.....	19 50	83,791	.....
Lancaster.....	34,891,162	341,081	17,216	35,249,459	.....	589 50	2,656,863	.....
Lawrence.....	3,486,147	27,358	100	3,513,605	.....	116 00	338,610	.....
Lebanon.....	9,020,984	65,004	2,200	9,088,188	.....	90 75	982,534	.....
Lehigh.....	9,320,511	89,691	1,100	9,411,302	.....	97 75	811,336	.....
* Luzerne.....	7,749,501	20,600	5,000	7,765,101	824,700	174 00	993,574	800,100
Lycoming.....	4,520,126	25,918	.....	4,546,044	.....	170 75	184,857	.....
Mercer.....	4,604,543	25,651	600	4,630,794	.....	99 00	717,791	.....
M'Kean.....	892,144	.....	.....	892,144	.....	18 50	300,598	.....
Mifflin.....	4,369,834	26,722	2,600	4,399,156	.....	155 75	47,681	.....
Monroe.....	1,558,678	31,738	800	1,591,216	40,692	41 50	.....	40,692
Montgomery.....	19,256,227	118,864	6,500	19,381,591	.....	463 75	1,852,578	.....
Montour.....	2,052,415	21,755	.....	2,074,170	.....	24 75	209,743	.....
Northampton.....	14,647,738	114,922	8,810	14,771,470	.....	196 50	817,698	.....
Northumberland..	5,543,562	88,897	4,300	5,636,759	.....	91 75	401,830	.....
Perry.....	3,247,916	29,980	800	3,278,696	.....	104 00	165,093	.....
Philadelphia.....	160,000,716	2,871,337	107,600	162,979,653	.....	3,868 75	12,029,788	.....
Pike.....	777,497	2,400	750	780,647	.....	39 75	44,572	.....
Potter.....	759,198	300	250	759,748	.....	10 00	13,051	.....
Schuylkill.....	11,797,402	68,037	3,600	11,869,039	310,373	299 50	.....	310,373
Snyder.....	2,635,326	20,457	.....	2,655,783	.....	19 50	Taken from Union.	.....
Somerset.....	2,998,129	23,650	200	3,021,979	.....	41 50	109,191	.....
Sullivan.....	450,881	185	.....	451,066	150,847	3 00	.....	150,847
Susquehanna.....	2,706,010	905	750	2,707,665	.....	50 00	.....	.....

* The only county in this Commonwealth wherein an increase was made by this Board in the two per cent. item, viz:—\$4,600.

STATEMENT—CONTINUED.

COUNTIES.	Property subject to 3 mills tax.	Property sub- ject to 1 per cent. tax.	Property sub- ject to 2 per cent. tax.	Aggregate am't Aggregate am't	Aggregate in- crease by this Board.	Tax on watches.	Inc. valuation of Board of Rev. Com. of 1854.	Inc. by this Board in the 3 mills item.	Inc. by this Board in the 1 per cent. item.
Tioga.....	\$1,801,948	\$100	\$200	\$1,802,248	.....	\$38 50	\$155,055	.....	.....
Union.....	3,592,692	73,103	225	3,666,020	.....	88 75	268,275	Including	Snyder co.
Venango.....	1,503,752	9,935	.....	1,513,687	.....	34 50	150,984	.....	.....
Warren.....	1,351,222	12,384	.....	1,363,606	.....	40 25	27,052	.....	.....
Washington.....	10,040,127	79,821	2,000	10,121,950	.....	189 50	225,664	.....	.....
Wayne.....	1,549,971	.....	.....	1,549,971	\$76,541	19 50	.....	\$76,541	.....
Westmoreland....	8,002,129	59,366	2,100	8,063,595	50,000	194 75	105,323	50,000	.....
Wyoming.....	864,123	9,209	1,075	874,407	70,414	22 00	.....	70,414	.....
York.....	12,359,473	107,200	2,575	12,469,248	.....	144 24	936,867	.....	.....

We the subscribers, Revenue Commissioners, appointed in pursuance of an act of Assembly of the Commonwealth of Pennsylvania, entitled "An Act to reduce the State debt, and to incorporate the Pennsylvania canal and railroad company," passed the 29th April, A. D. 1844, duly organized according to the provisions of said act, do hereby certify that we have ascertained and determined the fair and just valuation of the city of Philadelphia, and the several counties of this Commonwealth made taxable by law, as is particularly set forth in the foregoing tabular statement, to be and remain as the *minimum* valuation of said property until the next meeting of the Board of said Revenue Commissioners, as is in the said act provided for.

Dist. 1. ALEX. CUMMINGS.
2. JOS. KONIGMACHER.
3. JACOB ERDMAN.
4. JNO. S. MANN.
5. ROBT. C. WALKER.
6. JOS. M. STERRETT.
7. W. T. ROGERS.
8. JOS. LEVERS.
9. ROBERT KELLY.
10. WILSON TODD.
11. HENDRICK B. WRIGHT.
12. ISAAC MUMMA.
13. D. D. WARNER.

Dist. 14. JAS. LINDSEY.
15. WM. DARLINGTON.
16. W. T. DOUGHERTY.
17. WM. HENRY.
18. EDWIN C. WILSON.
19. HENRY REILEY.
20. JAMES TURNER.
21. DECATUR E. NICE.
22. JACKSON WOODWARD.
23. SAML. L. YOUNG.
24. A. C. MULLIN.
25. G. B. GOODLANDER.
26. JNO. M'REYNOLDS.

H. S. MAGRAW, *State Treasurer.*

Test:—JNO. M. FORSTER, *Clerk.*

Mr. Goodlander, from the Committee on Comparative Tabular Statements, made the following report :

A COMPARATIVE STATEMENT, shewing the aggregate amount of Valuations made by the Revenue Boards in 1851 and 1854, and the amount shewn by the County Commissioners' Returns, to this Board; also, the amount of Increase and Decrease in the present returns, over those of 1854, and the per centage on the same; and the aggregate amount added by this Board to the assessments of 1857; aggregate amount fixed by the Board for 1857, and the amount of Tax on watches.

COUNTIES.	Aggregate amount fixed by Revenue Board, 1851.	Aggregate amount fixed by Revenue Board, 1854.	Aggregate iner. in 1854, over 1851. .	Aggregate iner. of percentage of '54 over 1851.	Aggregate amount shewn by County Commis. returns to Rev. Board, in 1857.	Aggregate iner. in the assessments of 1857, over same in 1854.	Aggr. per centage of increase of '57, over 1854.	Aggreg. decrease of assessments of 1857.	Aggregate amount added by Revenue Board to assessments of 1857.	Aggregate amount fixed by Revenue Board in 1857.	Aggregate amount of tax on watches.
Adams.	\$4,673,224	\$4,749,366	\$76,142	1.63	\$4,894,331	\$144,965	3.05	.....	.....	\$4,894,331	\$63 00
Allegheny.	21,008,320	26,235,811	.....	.....	24,820,838	.....	Dec. 5.39	\$1,414,073	\$1,210,000	26,030,838	792 00
Armstrong.	2,071,320	2,476,487	399,347	14.47	2,489,388	12,901	0.52	.....	.....	2,489,378	104 00
Beaver.	3,609,585	4,104,954	595,374	16.49	4,355,591	380,637	9.26	.....	.....	4,372,191	164 25
Bedford.	2,207,094	2,338,888	127,783	5.79	3,066,581	727,693	31.10	.....	.....	3,066,581	32 50
Berks.	22,536,613	22,599,290	62,587	0.28	23,883,187	1,283,987	5.62	.....	.....	23,883,187	267 25
Blair.	4,042,564	4,670,639	628,125	15.54	4,914,623	243,934	5.93	.....	.....	4,914,623	205 00
Bradford.	3,564,791	4,078,392	498,154	13.97	4,508,037	429,245	10.52	.....	.....	4,508,037	85 00
Bucks.	16,940,832	17,687,012	746,180	11.40	18,780,909	1,073,796	6.07	.....	.....	18,781,009	147 75
Butler.	2,620,125	2,974,324	261,217	9.97	3,117,482	143,158	4.81	.....	.....	3,117,460	65 75
Cambrid.	1,063,185	1,371,345	276,740	26.03	1,290,872	264,404	11.78	Dec. 1.47	110,463	1,371,345	33 75
Carbon.	2,243,125	2,243,125	.....	8.99	2,507,529	.....	Dec 0.53	23,482	.....	2,507,529	121 50
Centre.	5,043,876	5,291,514	217,638	4.91	5,293,032	.....	.....	.....	.....	5,263,032	68 25
Chester.	21,899,432	22,690,413	790,981	3.61	24,449,478	1,759,065	7.75	.....	591	24,449,478	406 25
Clarion.	1,633,882	1,737,327	103,197	10.35	1,736,736	.....	.....	.....	.....	1,737,327	48 75
Clearfield.	1,115,792	1,249,182	190,778	17.09	1,432,615	183,433	14.68	.....	.....	1,432,615	51 50
Chtnton.	1,837,669	1,967,113	249,671	13.47	2,806,639	839,526	42.66	.....	.....	2,806,639	85 50
Columbia.	4,885,477	5,112,983	57,174	1.17	3,392,309	279,326	8.96	.....	.....	3,393,309	33 00
Crawford.	2,984,162	3,424,527	422,315	14.15	3,559,035	134,508	3.92	.....	.....	3,559,035	89 50
Cumberland.	10,395,808	10,946,856	351,048	3.31	11,631,289	684,433	6.24	.....	.....	11,632,739	243 75
Dauphin.	9,784,493	10,456,138	671,645	6.88	11,623,292	1,172,152	11.21	.....	.....	11,628,292	197 00
Delaware.	8,578,363	8,544,598	437,286	5.08	9,606,129	1,061,531	12.42	.....	.....	9,606,129	326 25
Elk.	393,838	622,425	228,295	57.99	836,456	234,031	37.60	.....	.....	836,456	28 50
Erie.	3,848,526	4,358,916	490,410	12.90	4,473,937	115,021	2.63	.....	.....	4,473,937	169 50
Fayette.	5,548,920	5,183,825	Decrease.	.....	4,903,425	.....	Dec 4.25	220,400	231,410	5,183,825	117 75
Forest. ....	.....	.....	.....	.....	.....	.....	.....	.....	145,339	.....	.....
Franklin.	11,939,842	12,492,572	552,730	4.63	13,068,182	575,610	4.60	.....	.....	13,063,184	106 50
Fulton.	710,295	797,800	101,045	14.22	787,568	.....	Dec. 1.28	10,232	.....	797,800	3 25
Greene.	2,882,862	2,957,862	75,000	.....	2,915,014	.....	1.41	42,848	.....	2,914,014	47 50
Huntingdon.	5,403,633	5,447,844	693,811	12.84	5,034,571	486,727	8.93	.....	.....	5,034,571	145 25

Indiana.....	2,534,692	2,600,475	153,583	6.06	2,926,386	235,911	8.76	.....	2,926,386	140 00
Jefferson.....	980,958	1,035,890	95,839	9.77	1,231,764	197,204	19.03	.....	1,232,994	20 50
Junata.....	2,709,392	2,827,826	103,292	3.81	2,913,786	85,960	3.16	.....	2,911,617	19 50
Lancaster.....	30,615,081	32,592,596	1,977,515	6.46	35,249,459	2,667,863	8.15	.....	35,249,459	589 50
Lawrence.....	2,804,064	3,174,995	370,931	13.22	3,513,505	338,510	10.66	.....	3,513,605	116 00
Lebanon.....	7,870,054	8,105,654	538,317	6.97	9,088,188	982,534	10.88	.....	9,088,188	90 75
Lelligh.....	8,487,166	8,599,966	5,66	5.66	9,411,302	811,236	9.41	.....	9,411,302	97 75
Luzerne.....	5,176,352	6,771,527	607,302	11.73	6,910,401	168,874	2.49	.....	7,765,101	174 00
Lycouthing.....	3,573,326	4,589,135	1,013,810	28.30	4,546,044	184,857	4.23	821,700	4,546,044	170 75
Mercer.....	3,446,214	3,913,092	573,163	16.63	4,630,794	717,791	18.34	.....	4,630,794	99 00
McKean.....	539,404	591,546	49,742	9.22	892,144	300,593	50.80	.....	892,144	18 50
Millin.....	4,153,775	4,351,475	197,705	.....	4,399,156	47,590	1.09	.....	4,399,156	155 75
Monroe.....	1,566,116	1,591,216	.....	.....	1,550,524	.....	Dec. 2.56	40,692	1,591,216	41 50
Montgomery.....	16,649,664	17,529,013	899,349	5.40	19,381,591	1,852,578	10.57	.....	19,381,591	463 75
Montour.....	1851	1,854,427	In Columbia	.....	2,074,170	209,713	11.21	.....	2,574,170	24 75
Northampton.....	13,708,659	13,953,772	246,113	1.73	14,771,470	817,690	5.86	.....	14,771,470	195 50
Northumberland.....	4,434,205	5,234,929	800,721	18.06	5,636,759	401,828	7.67	.....	5,636,759	91 75
Philadelphia.....	136,589,627	150,919,865	14,833,591	10.86	162,979,654	12,029,789	7.69	.....	162,979,653	3,863 75
Perry.....	3,057,500	3,113,603	56,103	1.83	3,278,696	165,093	5.30	.....	3,278,696	101 00
Pike.....	670,403	736,075	65,672	9.80	780,617	41,572	6.05	.....	780,617	39 75
Pottor.....	646,000	746,697	99,597	15.42	750,748	12,501	1.67	.....	759,748	10 00
Schuykill.....	8,972,005	11,869,039	3,483,174	38.81	11,558,666	.....	Dec. 2.61	310,373	11,869,039	299 50
Snyder*.....	.....	.....	.....	.....	2,655,783	.....	.....	.....	2,655,783	19 50
Somerset.....	2,833,818	2,912,788	78,970	2.80	3,021,979	109,191	3.74	.....	3,021,979	41 50
Sullivan.....	350,254	451,066	100,812	28.80	300,219	.....	Dec 33.44	150,847	451,066	3 00
Susquehanna.....	2,697,359	2,715,486	51,842	Decrease.	2,707,665	.....	do. 0.03	7,821	2,707,665	50 00
Tioga.....	1,597,193	1,617,198	47,000	do.	1,802,248	155,050	9.41	.....	1,802,248	38 50
Union.....	5,862,653	6,053,530	190,677	3.30	3,666,020	In Snyder.	.....	.....	3,666,020	88 75
Verango.....	1,275,221	1,376,841	109,027	8.55	1,513,657	136,846	9.93	.....	1,513,657	34 50
Warren.....	1,196,736	1,336,554	182,093	15.29	1,363,606	27,052	2.02	.....	1,363,606	40 25
Washington.....	9,267,728	9,896,386	628,658	6.78	10,121,950	225,561	2.27	.....	10,121,950	189 50
Wayne.....	1,571,750	1,611,190	239,440	17.06	1,473,430	.....	Dec. 8.51	76,511	1,549,971	19 50
Westmoreland.....	7,663,939	7,958,272	927,148	12.10	8,013,595	55,323	0.69	.....	8,063,595	194 75
Wyoming.....	883,780	927,454	446,876	19.93	703,993	.....	Dec. 22.90	223,461	874,407	22 00
York.....	10,616,397	11,532,381	915,981	8.62	12,469,252	936,571	8.13	.....	12,469,248	144 25
	493,198,019	531,837,000	.....	.....	565,287,672	36,074,405	.....	3,231,612	563,519,284	11,767 00

* New county out of Union.

G. B. GOODLANDER,
WILLIAM HENRY,
ROBERT KELLY, } Committee.

Mr. Darlington offered the following resolution, which was read and adopted:

Resolved, That the Chief Clerk of this Board be hereby authorized to prepare for the printer, the journal of this Board, together with all the tabular statements which have been prepared and reported for the purpose, and place all papers and documents in the proper department.

On motion of Mr. Wilson,

The Board adjourned.

HARRISBURG, MARCH 11, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

The President presented a letter from Mr. Cummings, a member of this Board, stating that his absence from the Board at this time was owing to severe indisposition.

Which was read and laid on the table.

Mr. Dougherty moved that this Board will adjourn *sine die*, at eleven o'clock to-morrow morning.

Mr. Henry moved to amend, by striking out "eleven o'clock to-morrow morning," and inserting in lieu thereof "one o'clock this day."

Which amendment was not agreed to.

And on the question of agreeing to Mr. Dougherty's motion,

It was decided in the negative.

Mr. Goodlander offered the following resolution:

Resolved, By the members composing the Board of Revenue Commissioners, that the Legislature be requested to alter the thirty-second section of the act passed April 29, A. D. 1844, "to reduce the State debt and incorporate the Pennsylvania canal and railroad company;" all real estate therein mentioned as subject to a tax of three mills on every dollar of the assessed value thereof, be so amended as to require the county commissioners of the several counties of this Commonwealth, in the year 1858, and every year thereafter, until otherwise altered or amended, to authorize an assessment of but two mills on real estate, for State purposes.

Which was read a second time, and being under consideration,

The yeas and nays were called for by Messrs. Goodlander and Mann, and were as follow, viz:

Y E A S .

Messrs. Dougherty, Erdman, Goodlander, Henry, Kelly, Konigmacher, Levers, Mann, M'Reynolds, Mumma, Nice, Reiley, Rogers, Sterrett, Turner, Walker, Wilson, Woodward and Young—19.

N A Y S .

None.

So the question was determined in the affirmative.

Mr. Nice moved that the resolution just adopted, be attached to the final report.

Which was agreed to.

Mr. Dougherty moved that the Chief Clerk be allowed one dollar per day, in addition to the per diem allowance already given to him.

Mr. Nice moved to amend by adding, "and to allow each of the Assistant Clerks twenty-five dollars."

On which amendment

The yeas and nays were called for by Messrs. Nice and Mann, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Erdman, Kelly, Konigmacher, Levers, M'Reynolds, Nice, Turner, Walker, Wilson and Young—11.

N A Y S .

Messrs. Goodlander, Henry, Mann, Mumma, Reiley, Rogers, Sterrett and Woodward—8.

So the question was determined in the affirmative.

Mr. Erdman moved to amend the original motion, by striking out "that the Chief Clerk be allowed one dollar in addition," and inserting, "that each of the Clerks be allowed twenty-five dollars in addition."

On which amendment

The yeas and nays were called for by Messrs. Erdman and Dougherty, and were as follow, viz :

Y E A S .

Messrs. Dougherty, Erdman, Kelly, Konigmacher, Levers, Nice, Reiley, Walker, Wilson and Young—10.

N A Y S .

Messrs. Goodlander, Henry, Mann, M'Reynolds, Mumma, Rogers, Sterrett, Turner and Woodward—9.

So the question was determined in the affirmative.

The question then being,

Will the Board agree to the motion as amended ?

Mr. M'Reynolds moved that the subject be postponed indefinitely.

On which motion

The yeas and nays were called for by Messrs. M'Reynolds and Young, and were as follow, viz :

Y E A S .

Messrs. Goodlander, Henry, Levers, Mann, M'Reynolds, Mumma, Reiley, Rogers, Sterrett, Turner, Walker, Wilson and Woodward—13.

N A Y S .

Messrs. Dougherty, Erdman, Kelly, Konigmacher, Nice and Young—6.

So the question was determined in the affirmative.

Mr. Young, chairman of the Committee to prepare a Tabular Statement of the returns made by prothonotaries and clerks of the orphans' courts, made the following report.

Which was read and laid on the table.

A TABULAR STATEMENT of *Sheriffs' and Orphans' court sales in the different Counties in this Commonwealth, as returned to the Revenue Board of 1857, in the aggregate.*

Counties from which returns were received.	Orphan's Court Sales.		Sheriffs' Sales.	
	Am't of sales.	Assess'd value	Am't of sales.	Assess'd value
Armstrong.....	\$27,713 52	\$13,464 92	\$10,416 00	\$6,687 25
Adams.....			23,224 00	14,494 00
Allegheny.....			23,786 00	20,438 00
Beaver.....	28,846 00	10,958 00	24,869 00	15,906 00
Berks.....	83,241 78	44,623 00	69,558 88	49,832 00
Blair.....	46,397 79	23,011 00	5,333 00	9,935 00
Bucks.....	37,093 22	18,448 00	24,334 00	21,425 00
Cambria.....	19,443 50	7,205 00	10,206 00	5,369 00
Carbon.....	32,829 00	19,531 00	31,755 00	26,771 00
Chester.....			30,821 75	29,234 00
Clinton.....	50,968 33	28,333 50		
Clearfield.....	13,454 00	4,097 00	15,119 00	6,772 00
Crawford.....			12,597 00	6,000 00
Cumberland.....	84,742 39	51,744 00	44,405 00	40,680 00
Dauphin.....			13,115 00	16,674 00
Delaware.....	130,338 00	64,066 00	148,260 00	67,006 00
Elk.....			6,851 00	9,898 00
Fayette.....	67,685 00	28,375 00	43,169 00	46,523 00
Fulton.....	11,398 98	Omitted.	1,902 00	Omitted.
Greene.....			8,585 00	7,391 00
Huntingdon.....	44,348 87	24,013 00		
Indiana.....	23,378 00	13,177 00		
Jefferson.....	16,558 68	6,914 00	4,990 82	5,322 00
Juniata.....	54,446 00	35,943 00	1,770 00	2,215 00
Laneaster.....	104,426 79	Omitted.	56,497 00	Omitted.
Lawrence.....	1,404 74	598 50	3,024 64	1,319 00
Lebanon.....	75,149 48	36,694 00	15,067 00	9,360 00
Lehigh.....			31,576 00	13,518 00
Lycoming.....	40,312 08	15,794 00	13,130 00	7,641 00
Mifflin.....	25,548 47	16,205 00	21,758 00	29,475 00
Perry.....	37,919 02	18,320 78		
Potter.....			8,917 00	4,541 00
Schuylkill.....			18,750 00	21,903 00
Somerset.....			30,526 00	Omitted.
Warren.....	11,698 00	3,315 00	12,041 94	10,841 00
Washington.....	989 55	287 00		
Wayne.....	25,184 50	12,149 00	7,494 89	6,051 00
Westmoreland.....	74,688 38½	32,373 00	19,499 62	22,480 00

The committee, to whom were referred the returns made by the prothonotaries and clerks of the orphans' courts of the several counties in this Commonwealth, of sheriffs' and administrators' sales, have prepared the above statement from said returns, and respectfully submit the same as their report.

SAMUEL L. YOUNG,
EDWIN C. WILSON, } Committee.
JOHN S. MANN.

Mr. Walker moved that the Clerk pay George J. Shoemaker, for services in preparing this room for the use of the members, at the rate of four dollars per day, for not exceeding four days.

Mr. Henry moved that the subject be referred to the Committee on Accounts.

Which motion was not agreed to.

Mr. Walker's motion was then agreed to.

On motion of Mr. Nice,
The Board adjourned.

HARRISBURG, MARCH 12, 1857.

The Board met pursuant to adjournment—Mr. Rogers in the chair.

The journal of yesterday was read.

Mr. Walker offered the following resolution:

Resolved, That we, the members of the Revenue Board, in view of our separation to-day, tender to each other the warmest feelings of unfeigned friendship for the future welfare of each individual, with the hope that time and opportunity will afford an occasion for a renewal of the acquaintance which has so pleasantly existed while discharging the public duties of our position.

Which was read a second time, and being under consideration,

Messrs. Wilson, Kelly, Cummings, Lindsey, Nice, Goodlander and Walker severally offered appropriate and eloquent remarks, evincing their personal kind feelings for their fellow members of the Board, and shewing the great advantage to the Commonwealth, at large, from the system of equalization in values and assessments.

After which the resolution of Mr. Walker was unanimously adopted.

Mr. Lindsey moved that the proceedings of the Board be so amended as to make the valuation of Fayette county the same as fixed by the Revenue Board in the year 1854.

Which was agreed to.

Mr. Wilson, from the Committee on Accounts, presented and laid on the table the following report:

The Committee on Accounts report, that they have carefully examined and passed the following accounts:

No. 1.	Valentine Hummel, for candles, &c.....	\$20	21 $\frac{1}{4}$
" 2.	William Olman, table.....	2	50
" 3.	Samuel Brenizer, revising tables.	10	00
" 4.	Mary Krause, washing towels.	2	25
" 5.	Leonard G. Cunkle, repairing locks.....	12	12 $\frac{1}{2}$
" 6.	George Forbes, mending chair.....		37 $\frac{1}{2}$
" 7.	E. M. Pollock, stationery.....	295	95
	George Bergner, newspapers.....	18	75
	Postage bill.....		
	George Bergner, reports of proceedings.....	140	00
	William Parkhill, hauling President of the Board to capitol,	9	00

Mr. Nice moved that the members of this Board now present, do as body pay their respects to His Excellency, the Governor of the Commonwealth, and that Mr. Cummings be requested to introduce the members personally.

Which motion was unanimously agreed to.

And the members forthwith proceeded to the Executive Chamber.

After a brief absence, the members returned in a body to their room, and resumed their session.

At eleven o'clock, A. M., Mr. Rogers, President of the Board, *pro tem.*, after some appropriate remarks, declared the Board adjourned *sine die*.

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